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Reports of the Mississippi Auditor of Public Accounts

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Annual report of the Auditor of Public Accounts, to the Legislature of Mississippi, for the year ... <1876>-<1878>, <1880>

Biennial report of the Auditor of Public Accounts to the Legislature of Mississippi, for the years ... (1882-'83)-<(1894 and 1895)>

Annual Report of
Auditor of Public Accounts.

ANNUAL REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS,

TO THE

LEGISLATURE OF MISSISSIPPI,

For the Year 1876.

PRINTED BY AUTHORITY.

JACKSON, MISS.:
POWER & BARKSDALE, STATE PRINTERS.

1877.



ANNUAL REPORT
OF THE
Auditor of Public Accounts.

OFFICE AUDITOR OF PUBLIC ACCOUNTS, }
Jackson Miss., January 1st, 1877. }

To the Legislature of the State of Mississippi :

GENTLEMEN: I have the honor herewith to submit a report of the transactions of this office for the fiscal year 1876.

Document "A" shows the amount of receipts from all sources for the fiscal year ending December 31st, 1876, to have been \$981,373 25.

Document "B" shows the disbursements by warrants for the same period to have amounted to \$518,709 03, against \$1,430,-192 82 last year.

In the above amount of disbursements is included \$7,564 on account of certificates of indebtedness retired and cancelled by the former Treasurer, Mr. Holland, which, deducted from the total disbursements, leaves the actual amount of disbursements by warrants through this office, \$511,145 03, and shows the excess of receipts over disbursements to be \$470,228 22. The amount disbursed by the present Treasurer during the year, on account of bonds and interest and certificates of indebtedness cancelled, was carried on the books of this office by promiscuous voucher and not by warrant, and hence does not appear in the disbursements by warrant through this office. The amount disbursed on this account will be found fully set forth in Document "P" of this report.

Document "C" shows amounts paid into the State Treasury on account of State tax of 1876, also amounts paid on account of State tax of 1874 and 1875, and amounts paid on account of Privilege tax and insolvencies.

Document "D" shows amounts received and paid into the Treasury on account of fines and forfeitures, licenses to retail vinous and spirituous liquors, and redemptions and purchases of

lands forfeited for taxes. Also statement of common school fund not distributive, and amount of same fund distributive.

Document "E" shows expenditures on account of Legislative Department for the year 1876.

Document "F" shows amounts expended on account of the Judiciary.

Document "G" shows amounts paid on account of interest on Chickasaw school fund to the several counties, and the amounts still due and undrawn.

Document "H" shows amounts expended on account of Public Printing and the several Contingent funds, other than Executive.

Document "I" shows amount expended on account of State Lunatic Asylum and the Institutions for the Blind and the Deaf and Dumb.

Document "K" shows amounts expended on account of the University of Mississippi at Oxford.

Document "L" shows amount expended on account of State Normal Schools at Holly Springs and Tugaloo.

Document "M" shows amounts expended on account of Executive Contingent fund.

Document "N" shows amounts of receipts on account of sale Revised Code of Mississippi.

Document "O" shows amounts of appropriation, receipts and disbursements, on account of Penitentiary.

Document "P" shows amount paid by State Treasurer on account of Mississippi State bonds and interest, the amount of bonds issued during the year, and the amount of certificates of indebtedness cancelled.

Document "Q" shows valuation of real and personal property for the year 1876, as per assessment rolls returned to this office, and also amount of railroad tax for the year 1876.

Document "R" shows list of insurance companies doing business in the State.

UNEXPENDED APPROPRIATIONS.

The unexpended appropriations for the year are as follows:

Legislative.....	\$ 1,739 20
Judiciary.....	238 97
Executive.....	1,003 42
Library.....	393 73
Commissions for assessing	17,003 45
Penitentiary.....	1,940 81
Public Printing.....	5,441 30
University of Mississippi.....	9,000 00
Chickasaw School Fund Interest.....	16,297 42
Interest on Insurance Deposits.....	1,462 50

There are outstanding claims on account of Judiciary, for unpaid salaries, amounting to \$2,575, which leaves a deficiency in this Department of \$2,336 03, to be provided for in the annual appropriations of this year.

RECEIPTS AND DISBURSEMENTS.

A reference to the tables of Documents "A" and "B" will show, that while the receipts for the past year are much less than for the year previous, the disbursements have been correspondingly much less. Taxes have been materially reduced, and receipts of a consequence have fallen below the year previous; but notwithstanding this, there is quite a large excess in receipts over disbursements. The receipts from all sources up to January 1st were \$981,373 25, and the disbursements to same time were \$518,709 03, leaving an excess of receipts to amount of \$462,664 22.

Out of this amount the Treasurer has retired certificates of indebtedness, to amount of \$122,504, and paid bonds and interest to amount of \$179,224. Deducting these amounts, the excess of receipts is still \$160,944 22. To this amount will be added about \$300,000 of the State tax of 1876 yet to be collected and paid into the Treasury.

This statement shows the financial condition of the State to be very flattering to the wisdom displayed by your Honorable Body at the last session, and that the efforts to economize and retrench the expenditures of the State government, which were then made, have been to a great degree crowned with success, without detriment to the general public service.

COMMON SCHOOL FUND.

Document "D" shows the amounts and condition of this fund. Under the laws of last session, requiring all moneys received on account of redemption and purchase of lands forfeited for taxes, the net proceeds of all fines and forfeitures, and the amount of licences to retail vinous and spirituous liquors, to be paid in currency, and the proceeds to be set apart as a school fund for pro rata distribution, there has been collected and paid into the treasury, \$104,009 66. To this amount has been added the proceeds of the United States bonds and interest, which was in the treasury to credit of the common school fund, amounting to the sum of \$60,920 21, making a total of \$164,935 87. This amount, it will be remembered, embraces only the proceeds from above sources, collected since the 1st day of April, 1876, the date of the Act passed requiring all such collections and payments to be in currency. For this reason the entire proceeds of the year from these sources did not go into the common school fund distributive, and did not therefore equal the amount of the two mill tax, which is \$185,933 22. This deficiency is to be made up from the general fund, and the distribution pro rata to the several counties will be made at once. The number of educable children in the State, as per latest reports furnished by the State Superintendent of Education, is 357,563. Upon this basis the amount to be distributed will give the sum of 52 cents to each educable child reported.

REDEMPTION AND PURCHASE OF LANDS.

Under this head, Document "D" will show the amount realized by the State during the year to be \$33,616 57. In addition to this, the sum of \$48,424 24 county tax, and \$8,241 75 teachers' fund tax, has been collected and paid into the several county treasuries. When it is remembered, that in the levee districts all State and county taxes for the years 1874 and 1875, on redemption or purchase, were paid in levee scrip, the beneficial results of the legislation on this subject, at your last session, will be apparent to all. I regret that I am unable to incorporate in this report, a detailed statement of transactions in the levee districts. The large amount of business, the complicated accounts that have to be kept with the different funds of the several boards and districts, and the meeting of your Honorable Body so early after the close of the fiscal year, have made it impossible to prepare a detailed statement in time for this report. I will, however, in a very few days, as soon as the accounts of this office and that of the Treasurer can be compared, submit a report of all transactions with the Liquidating Levee Board, the $7\frac{1}{2}$ c, levee tax, and the levee construction tax, and with levee district No. 1, as far as it is possible to do so. The books and papers of this latter district, which were required by law to be turned over to this office, were only received about the 1st of December last. They are in a very confused condition, and it has been impossible to make up in this limited time any intelligible or correct report in reference to its affairs. I shall, as soon as possible, give them an examination, and endeavor to bring as much order out of chaos as can be done from the data at my command.

REVENUE LAWS.

The laws passed by your Honorable Body at its last session, on the subject of revenue, are, in my judgment, a great improvement on previous legislation on the same subject, and should, with some modifications and corrections of errors, made doubtless in the hurry of their passage, be allowed to stand. The question of the time fixed for the collection of taxes, is one which will no doubt engage your early attention, and on this subject, you, as the immediate representatives of those who have the taxes to pay, are much better informed than I am. The manner of assessing is another subject that should be carefully considered. I am not prepared to say that the present method is the best one that could have been devised, but I do know that the assessments returned to this office, are in many cases very imperfect. I have been compelled to return many rolls for correction, some of them more than once, and they are still imperfect. My experience leads me irresistably to the conclusion, that it is not so much the fault of the law as of the assessors themselves. The average assessor will make about the average imperfect assessment, no matter what may be the law.

The office of Assessor in its relation to revenue, is the most important one in the State, and yet the rule is, that those best qualified to perform its duties, are not selected. To this rule, there are some exceptions. Imperfect assessments burden the rolls, embarrass the collectors, annoy the tax-payer, and costs the State thousands of dollars, annually, for the costs of selling property, to which, when sold, she gets no title. The delinquent lists recorded in this office and the Chancery Clerk's office, in each county, are full of illustrations that would justify all I could say on this subject. The taxes on lands, imperfectly assessed, are not paid; they are advertised and sold to the State; no one will ever redeem or purchase them, as no good title can be conveyed; and thus thousands of acres are borne upon the list of non-paying property, and thousands of dollars annually lost to the State, in revenue; making the burdens of taxation fall the more heavily on those who are so unfortunate as to have their property so correctly assessed as to be unable to escape payment. The great injustice of allowing this to continue, is apparent at a glance. I despair of a complete remedy until some means are devised by which competent men can and will be selected to make the assessments of property. The compensation of Assessors, as now provided, is not, in my judgment, sufficient to secure the services of such men, and should be made commensurate with the importance of the subject. One great difficulty is, the frequent and extreme changes made in the revenue laws, defining the duties of the several officers charged with their execution. Officials have scarcely time to become familiar with one system, before another and different one is inaugurated. The revenue laws should be made as simple and complete as possible, and changed only when it is fully ascertained that they are imperfect or improper.

The land roll of Tallahatchie county shows 178,900 acres valued at \$303, 682 83-100, in name of "Levee Board of District No. 1," held in trust by the State, on account of said Levee District. This land owes the taxes to the State, for the fiscal years 1874, 1875, and 1876, and is not included in the table of valuations, nor held in account with the Tax Collectors. This has occurred under the operation of an injunction which is still pending; at least, I have received no notice of its having been dissolved. These lands should be sold, as required by the terms of the Abatement Act of 1874, so as to divest the lien of the Levee Board, and perfect the title to the State.

There are also a large amount of lands unsold in Sunflower county. This arose from the fact that the then Sheriff and Tax Collector, who was in very bad health, and has since died, failed to sell at the appointed time, on the 10th of May, 1875.

I recommend similar action, in this case, as in Tallahatchie county.

Under the Act to change the boundary lines of Tate county,

"approved March 6, 1876," (see Act 1876, page 270, sections 2 and 4), the Clerk of the Chancery Court of Tunica county has not furnished a transcript from the land roll of that county, of the territory detached therefrom and added to Tate county, as required by the provisions of the above recited Act; and the land rolls of said counties, as they appear in the table of the valuation of realty, have not been credited and charged with these changes, but appear as they were returned to this office, on the assessment rolls of 1875. The difficulty has arisen on account of the partition of sections made in the changes of boundary lines provided for in said Act. It has been impossible, without actual survey, to determine the proportion of lands in such sections, belonging to these counties respectively; and some change is necessary to prevent confusion in assessments and collection of taxes in this territory.

FEES DUE CERTAIN OFFICERS.

Under the Act approved January 22, 1876, "For relief of tax payers," chapter 1, laws 1876, 4th section, and the revenue law of April 15, sections 45 and 47, pages 152 and 153, Acts 1876, the Auditor was prohibited from allowing fees to the Collectors and Clerks, on lands sold to the State. These fees were, of course, not allowed, although lands in many counties were sold on January 1st, before the passage of these Acts, and it was believed that the fees due for sales in January were not affected by the subsequent Acts.

Upon the refusal to allow them, many collectors held their fees, while others paid up in full the amounts charged against their counties. A mandamus was issued against the Auditor, to compel the allowance of fees where the labor had been performed in the January sales; and upon the hearing of the case, before the Hon. S. S. Calhoun, of this Circuit Court District, judgment was rendered in favor of the Collectors. The Attorney General acquiesced in this opinion, and the fees were allowed.

Consequently, there are amounts due collectors of seventeen counties, varying in amount from \$11 15 to \$274 11, which will be seen by reference to settlements with counties in this report. Under the 6th section of the Act of 1876, chapter 1, page 5, the Auditor is prohibited from settling with any collectors for "State tax overpaid". And there are due the collectors of eleven (11) counties amounts varying from \$22 65 to \$706 83. These amounts arose by their not retaining all of their commissions on reports, and, in some cases, by error in remitting funds through banks, and payments in excess. For instance, Harrison county, to which the largest amount is due (\$706 83), paid in currency into the treasury that amount over the total amount charged against the county; this payment being made in monthly reports, and not known until a final statement of the account.

These amounts should be, in my judgment, refunded; and I

recommend some legislation on the subject that will cure such cases, and enable this office to balance such accounts on the books of the office.

PRIVILEGE TAX AND LICENSES.

Under the present system, the collection of privilege tax and license to retail are almost perfectly secured. Under the old system (Code 1871), in 1874, privilege tax receipts amounted to only \$48,767 73. In 1875, under the law requiring a uniform license tax receipt to be used, the amount of the receipts increased to \$112,986 47, or a gain of \$64,218 74. And this revenue has still further increased in 1876, showing a gain of \$19,602 68 over 1875.

I think the collection and payment of fines and forfeitures needs legislation. Some means should be adopted to compel officers to make reports, and pay over the fines collected by them. Clerks and District Attorneys, under the laws of last session, report usually very promptly, and sheriffs pay over the amounts paid to them. Justices of the Peace are very irregular and uncertain in their reports, and County Treasurers, in many instances, fail entirely to report amounts turned over to them. Insolvencies are, as a general thing, lost utterly to the State. Few persons are ever called upon to pay taxes after the collectors are relieved of the charge against them, by an order of the Board of Supervisors allowing insolvent lists.

There are two very evident reasons why so few collections are made of insolvencies; one is, that it is very poor pay, as it would bring the sheriff in debt to hire a man to ride over the country to try and collect it; and the other, that it is not calculated to add to the collector's majority at the next election, to worry people about taxes, when he is no longer held absolutely accountable for their collection. Boards of Supervisors are greatly at fault in this matter, and should be prohibited by law from allowing any taxes as a credit to the collector, where the person owing the amount is known to them to have personal property out of which the taxes could be made. Insolvent collections have increased some, and the per centage of allowances made is very considerably reduced.

In 1874, the loss to the State on personalty was about 32 per cent. In 1876, the amount will not reach 24 per cent. The collection of the poll tax is a subject that deserves your serious attention. The public schools are losing annually between \$75,000 and \$90,000. The license to retail, fines and land redemptions accruing to the school fund, and distributed to counties, amount to \$104,008 66, while the schools lose this year about \$83,000, on account of the failure to collect the poll tax.

This great evil should be corrected, and every man liable to pay a poll tax should be compelled to make at least that contribution to the support of the public schools.

Some confusion almost invariably arises in the payments

and settlements of collectors every year succeeding an election of these officers. Where new sheriffs are elected, the taxes of the fiscal year in which the election occurs are collected by two officers, and it is impossible to tell how much revenue is collected by each, only through their reports. Where the amount charged against the county is paid up and accounted for, it makes no difference; but where a default is made, this office has no means of knowing which of the two officers owes the amount unpaid. Consequently, I am at a loss to know which to file the suit against, and might be as likely to sue the wrong officer as the right one, and do great injustice to a good officer and worthy man. There are several cases of this kind now being investigated; the amounts involved, however, are small, varying from twenty-eight to one hundred dollars. I suggest, if deemed practicable, that the collector commencing the collection of tax of any fiscal year, be required to complete the collection and settlement, so that one person may be held for the amount due by the county. And if this be thought impracticable, then let it be made the duty of the retiring officer to take receipts from his successor for all taxes remaining unpaid, and be required to file those receipts with the Auditor and County Treasurer. This plan was tried under section 11, page 44, Acts 1874 (the Act amending the Act to quiet tax titles), but in few instances only has it been complied with. Something a little more stringent is needed.

RAILROAD TAX.

A reference to Document "Q" will show that under the law passed at the regular session of 1875, fixing a tax of seventy-five dollars per mile on each mile of railroad in the State, the following roads have paid : New Orleans, St. Louis and Chicago Railroad, Vicksburg and Meridian Railroad, the Memphis and Charleston Railroad, the Mississippi and Tennessee Railroad, the Port Gibson and Grand Gulf Railroad, the West Feliciana Railroad.

The Mobile and Ohio Railroad, the Mobile and Texas Railroad, the Alabama and Chattanooga Railroad, the Ripley Railroad and the Natchez and Jackson Railroad, contest the right of the State to collect the tax, claiming exemption by the terms of their charters. Proceedings are instituted to test these exemptions, which are now pending ; no final result has been reached in either case.

INSURANCE.

Document "K" shows number of Companies doing business in this State. Three new Companies have entered the State, and some others have, in a manner, withdrawn—leaving their deposits still in the treasury, but not paying the privilege tax; these are mostly life companies, Life companies have almost

ceased doing business in the State, and complain greatly at the amount of tax imposed upon them; only four are now doing business through agencies in the State.

ESTIMATE OF APPROPRIATIONS.

As nearly as I can now estimate them, the annual appropriations required for the several departments of the State Government, for the fiscal year, 1877, will be as follows:

Legislative department.....	\$100,000
Judiciary department.....	79,200
Executive departments.....	31,000
Public Printing.....	20,000
University of Mississippi.....	30,000
State Normal Schools.....	6,000
Distributing Laws and Journals.....	1,000
Commissions for assessing.....	5,000
Postage and express for departments.....	2,500
Fuel, gas, etc., for Capitol.....	2,500
Contingent fund and traveling expenses Supt. Public Education.....	1,000
Treasurer's contingent fund.....	500
Secretary of State contingent fund.....	400
Attorney General, contingent fund.....	150
Executive contingent fund.....	4,000
Interest on Insurance deposits.....	15,000
Chickasaw school fund interest.....	70,000
State Library.....	2,500
Stationery, etc., for departments.....	2,000

Total.....\$372,750

To this amount must be added,
For the support of State Charitable Institutions about \$80,000

Total.....\$452,750

This estimate does not include the Porter for Capitol or Capitol repairs, and other appropriations that may be necessary for extensions and repairs on the various State buildings and other contingent expenses that may arise. I estimate that the total appropriations necessary for the year will be in round numbers \$475,000.

In closing this report I desire to return to your honorable body my sincere thanks for the courtesy which you have extended me in our official relations, and the consideration which you have given to the suggestions I have had the honor to make. I desire also to extend to His Excellency the Governor, and to the heads of Departments of the State Government, and all those connected with the same, my thanks for the uniform kindness, courtesy and promptness with which they have responded to all requests for information or advice. Our intercourse has been of the most pleasant and agreeable

character. Complete harmony of action and a desire to promote the public weal, has been the governing rule. No dual governments, no angry contentions have intervened to provoke discord, and the result is, that while other of our sister States have been distracted by dissensions, convulsed by revolutions and bankrupted by improvident governments, Mississippi is quietly and peacefully pursuing the even tenor of her way, with a State debt so small that the whole amount could easily be liquidated in a single year, her bonds and warrants are at par, with currency, in the treasury sufficient to meet all present demands. Our State has entered on a career of substantial prosperity, well calculated to cheer the hearts of the despondent, encourage the hopes of the patriotic, and give fresh impetus to all her material interests. We should all esteem it an honor and feel a just pride in having contributed our labors to the accomplishment of so magnificent a result, accompanied with so much good to our fellow-citizens.

I have the honor to be, very respectfully,

W. H. GIBBS,
Auditor Public Accounts.

DOCUMENTS.

[DOCUMENT A.]

RECEIPTS for fiscal year 1876, from the 1st day of January, 1876, to the 31st day of December, 1876, inclusive, by Warrants.

State tax 1872, suspended.....		\$5,200 04
State tax 1874.....		189 09
State tax 1875.....		315,744 33
State tax 1876.....		319,907 24
State tax 1876, on Privileges.....		156,355 65
State tax 1872, on Insolvencies}	74 88	
State tax 1874, on Insolvencies}	3,314 76	5,798 06
State tax 1875, on Insolvencies}	2,408 42	
Railroad tax, counties for distribution		17,136 90
Code of Mississippi.....		163 00
Court House tax 1876, Clarke county.		94 80
State tax 1876, redemption of lands..		7,165 21
Common school fund, distributive {		
Licenses to retail.....	101,770 96	
Fines, etc.....	20,490 46	
Redemptions of lands.....	26,486 77	
Land Lease.....	929 10	
Sale of swamp lands.....	148 39	
Interest on U. S. bonds.....	3,788 25	
Sale of maps.....	5 00	153,618 93
Grand total of receipts.....		\$981,373 25

Of the above amount of \$153,618 93, denominated "Common School Fund, Distributive," the sum of \$49,609 27 belongs to "Common School Fund" (old account) collected prior to Act of April 10th, 1876, is not distributive, and has been paid in on the following accounts, to-wit:

Redemption of lands.....	\$4,834 17
Lease of lands.....	676 75
Licenses to retail.....	38,379 46
Fines, etc.....	5,703 89
Sale of swamp lands.....	10 00
Sale of maps.....	5 00
Total.....	\$49,609 27

[DOCUMENT B.]

DISBURSEMENTS for the fiscal year 1876, from the 1st day of January, 1876, to the 31st day of December, 1876, inclusive, by Warrants.

Legislative.....	\$100,854 73
Judiciary	95,185 05
Executive.....	33,574 78
Appropriations.....	13,574 78
Library	2,106 27
Common School Fund.....	1,414 78
Commissions for assessing.....	15,028 27
Certificates of Indebtedness.....	7,564 00
Commissioner of Immigration.....	440 13
Railroad tax, counties for distribution.....	9,906 29
Penitentiary.....	19,259 75
State Normal School, Holly Springs.....	4,600 00
State Normal School, Tougaloo.....	3,000 00
Capitol repairs.....	1,051 69
Capitol expenses.....	399 97
Public printing.....	22,295 00
Executive contingent fund.....	4,400 00
Attorney General's contingent fund.....	190 00
Secretary of State's contingent fund.....	500 00
Superintendent of Education's contingent fund....	1,000 00
Auditor's contingent fund.....	2,500 00
Treasurer's contingent fund.....	593 00
Lunatic Asylum.....	68,730 00
Deaf and Dumb Asylum.....	9,350 00
Institute for the Blind.....	9,000 00
Express and postage.....	2,500 00
Distributing laws and journals.....	900 00
Chickasaw School Fund interest.....	54,052 58
University of Mississippi.....	21,000 00
Interest on Insurance Co.'s deposits.....	13,537 50
Total disbursements.....	\$518,709 03

ADAMS COUNTY--STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$20,569 70	By insolvencies:	
To State tax 1875, personalty...	5,642 68	For insolvencies, 1875.....	\$846 22
Additional assessments	3 34	By erroneous assessments:	
		For errors in assessments for 1875	165 15
		By State tax 1875, enjoined:	
		For tax Natchez and Jackson Railroad ...	432 18
		By tax on State lands:	
		For lands held for taxes.....	3,600 24
		By State deeds:	
		For lands sold to State for taxes 1875.....	950 32
		By commissions for collecting:	
		For collecting State tax 1875.....	960 70
		By treasury:	
		For payments to treasury, State tax 1875..	19,260 91
Total	\$26,215 72	Total	\$26,215 72

[DOCUMENT C.—Continued.]

ALCORN COUNTY--STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty	\$8,684 99	By insolvencies:	
To State tax, personalty	3,210 31	For insolvencies, 1875	417 98
		By erroneous assessment:	
		For errors in assessments for 1875	10 09
		By tax on State lands:	
		For lands held for taxes	888 60
		By State deeds:	
		For lands sold to State for taxes 1875	361 77
		By commissions for collecting:	
		For collecting State tax 1875	489 46
		By treasury:	
		For payments to treasury, State tax 1875 ..	9,727 40
Total	\$11,895 30	Total	\$11,895 30

Printer's fees due him, \$28 20.

AMITE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State taxes 1875, realty.....	\$9,720 23	By insolvencies:	
To State taxes 1875, personalty.....	4,218 16	For insolvencies of said county for 1875...	\$420 31
To commissions overdrawn.....	6 02	By State deeds:	
		For lands sold to the State for taxes 1875.	229 34
		By tax on State lands:	
		For State tax 1875 on tax lands in s'd county	374 80
		By commissions:	
		For collecting State tax 1875.....	651 72
		By treasury:	
		For payments to treasury, State tax 1875..	12,441 80
			14,117 87
		Amount overpaid and due collector.....	173 46
Total.....	\$13,944 41	Total.....	\$13,944 41

[DOCUMENT C.—Continued.]

ATTALA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$9,468 31	By insolvencies:	
To State tax 1875, personalty.....	4,462 81	For insolvencies 1875.....	\$284 80
		By State deeds:	
		For lands sold to the State for taxes 1875..	856 24
		By tax on State lands:	
		For State tax 1875 on tax lands in s'd county	333 95
		By commissions:	
		For collecting State tax 1875.....	622 80
		By treasury:	
		For payments to State treas., state tax 1875.	12,185 03
			14,282 82
		Amount overpaid and due collector.....	351 70
Total.....	\$13,931 12	Total.....	\$13,931 12

BENTON COUNTY—STATE TAX, 1875.

	Dr		Cr.
To State tax 1875, realty.....	\$3,699 27	By insolvencies:	
To State tax 1875, personalty.....	1,696 31	For insolvences 1875.....	\$355 84
		By Tax on State lands:	
		For lands held for taxes.....	96 06
		By State deeds:	
		For land sold to State for taxes 1875	59 48
		By Commissions for collecting:	
		For collecting State tax, 1875.....	244 23
		By Treasury:	
		For payments to Treasury, State tax, 1875.	4,639 97
Total,.....	\$5,395 58	Total,.....	\$5,395,58

[DOCUMENT C.—Continued.]

BOLIVAR COUNTY--STATE TAX, 1875

	DR.		CR.
To State Tax, 1875, realty.....	\$19,399 92	By insolvencies:	
To State Tax, 1875, personalty	3,481 42	For insolvencies, 1875.....	2,045 27
To Additional assessments	13 31	By erroneous assessments:	
		For errors in assessments, 1875	513 23
		By State deeds:	
		For lands sold to State for taxes, 1875 ...	1,723 25
		By tax on State lands:	
		For State tax 1875, on tax lands in said County.....	9,061 28
		By Commissions:	
		For collecting State tax, 1875.....	476 08
		By treasury:	
		For payments to treasury on account of State tax, 1875.....	7,902 69
		Balance due State.....	1,142 85
Total,.....	\$22,894 65	Total,.....	\$22,894 65

This account has been forwarded to District Attorney for suit for balance due the State by M. B. Sullivan, former Sheriff and tax collector.

CALHOUN COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$3,909 26	By insolvencies:	
To State tax 1875, personalty.....	2,544 24	For insolvencies, 1875.....	\$159 14
		By tax on State lands:	
		For lands held for taxes.....	123 08
		By State deeds:	
		For lands sold to State for taxes, 1875....	76 12
		By commissions for collecting:	
		For collecting State tax, 1875.....	309 75
		By treasury:	
		For payments to treasury, State tax, 1875,.	5,785 41
Total.....	\$6,453 50	Total.....	\$6,453 50

Sheriff's and Clerk's fee due them, \$143 30.

[DOCUMENT C.—Continued.]

CARROLL COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$8,625 26	By insolvencies:	
To State tax, 1875, personalty.....	3,828 79	For insolvencies, 1875.....	\$321 11
To additional assessments, lands.....	216 14	By erroneous assessments:	
To additional assessments, personalty.....	194 48	For errors in assessments for 1875.....	72 07
		By manufacturers tax, "remitted:"	
		For State tax 1875, Carroll Man'f'g Co....	202 13
		By tax on State lands:	
		For lands held for taxes.....	350 79
		By State deeds:	
		For lands sold to State for taxes, 1875....	307 91
		By commissions for collecting:	
		For collecting State Tax, 1875.....	580 47
		By treasury:	
		For payment to treasury for State tax, '75.	11,030 19
Total.....	\$12,864 67	Total,.....	\$12,864 67

Sheriff's and Clerk's fee due them, \$215 80.

CHICKASAW COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$9,537 43	By Insolvencies:	
To State tax, 1875, personalty.....	4,404 31	For insolvencies in said county, in 1875...	\$434 48
To commissions over-paid.....	1 50	By erroneous assessments:	
		For errors in assessments of said co., for '75.	3 62
		By State deeds:	
		For lands sold to the State for taxes of '75.	528 02
		By tax on State lands:	
		For State tax 1875, on tax lands in said co.	661 85
		By State tax remitted:	
		For State tax '75, remitted to V.B. & M.R.R.	37 93
		By commissions:	
		For collecting State tax, 1875.....	615 29
		By Treasury:	
		For payments to Treasury of State tax, 1875.	11,694 08
			13,975 27
		Amount over-paid and due Collector.....	32 03
Total.....	\$13,943 24		\$13,943 24

[DOCUMENT C.—Continued.]

CHOCTAW COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$3,139 95	By insolvencies:	
To State tax, 1875, personalty	1,737 65	For insolvencies, 1875	\$106 02
		By erroneous assessments:	
		For errors in assessments for 1875.....	3 48
		By tax on State lands:	
		For lands held for taxes	241 92
		By State deeds:	
		For lands sold to State for taxes, 1875....	297 64
		By commissions for collecting:	
		For collecting State tax, 1875	211 42
		By treasury:	
		For payments to treasury for State tax, '75.	4,017 12
Total	\$4,877 60		\$4,877 60

CLAIBORNE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$12,329 99	By insolvencies:	
To State tax, 1875, personalty.....	4,636 10	For insolvencies in said county, in 1875...	489 50
To additional assessments, personalty	77 82	By erroneous assessments:	
To additional assessments, realty.....	64 81	For errors in assessments of said co., 1or '75.	22 69
To commissions over-drawn	5 32	By State deeds:	
		For lands sold to the State for taxes of '75.	89 85
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	137 22
		By commissions:	
		For collecting State tax, 1875.....	823 79
		By treasury:	
		For payments to treasury, State tax, 1875..	15,652 48
			17,215 53
		Amount over-paid and due collector.....	101 49
Total	\$17,114 04	Total.....	\$17,114 04

[DOCUMENT C.—Continued.]

CLARKE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$7,719 27	By insolvencies:	
To State tax, 1875, personalty	2,554 41	For insolvencies, 1874	277,08
		By erroneous assessments:	
		For errors in assessments for 1875....	2 90
		By lands in Wayne county:	4 07
		By Mobile and Ohio Railroad lands.....	2,484 64
		By Manufacturer's tax, remitted.	
		For State tax, 1875, Stonewall Mfg Co....	82 65
		By tax on State lands:	
		For lands held for taxes.....	836 98
		By State deeds:	
		For lands sold to State for taxes, 1875 ...	575 73
		By commissions for collecting:	
		For collecting State tax, 1875.....	300 48
		By treasury:	
		For payments to treasury, State tax, 1875..	5,709 15
Total.....	\$10,273 68	Total.....	\$10,273 68

COAHOMA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, realty	\$14,984 83	By Insolvencies:	
To State tax, personalty	3,090 00	For insolvencies in said county in 1875...	\$1,302 09
		By State Deeds:	
		For lands sold to State for taxes 1875	443 69
		By Tax on State Lands:	
		For State tax 1875 on tax lands in said county	2,414 13
		By Commissions:	
		For collecting State tax 1875	695 74
		By Treasury:	
		For payment to Treasury on account of State tax 1875	10,427 25
		By balance due State by Tax Collector	2,791 93
Total	\$18,074 83	Total	\$18,074 83

Suit instituted for balance.

[DOCUMENT C—Continued.]

COPIAH COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, realty.....	\$15,671 23	By Insolvencies:	
To State tax, personalty.....	6,004 64	For insolvencies in 1875	\$819 00
To additional assessments.....	45 00	By State Deeds:	
		For lands sold to State for taxes 1875.....	1,221 28
		By Tax on State Lands:	
		For taxes on lands held by State.....	471 00
		By State Tax Remitted:	
		For State tax remitted to Mississippi Mills.	1,499 10
		By Erroneous Assessments:	
		For errors in assessments in 1875.....	120 20
		By Commissions:	
		For collecting State tax 1875.....	879 51
		By Treasury:	
		For payments to Treasury State tax 1875.	15,804 46
		By balance due State by tax collector.....	906 32
Total.....	\$21,720 87	Total.....	\$21,720 87

COVINGTON COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$1,445 83	By Insolvencies:	
To State tax 1875, personalty.....	1,193 26	For insolvencies 1875.....	\$32 68
		By Tax on State Lands:	
		For lands held for taxes.....	73 25
		By State Deeds:	
		For lands sold to State for taxes 1875.....	131 45
		By Commissions for Collecting:	
		For collecting State tax 1875.....	120 08
		By Treasury:	
		For payments to Treasury State tax 1875..	2,281 63
Total.....	\$2,639 09	Total.....	\$2,639 09

[DOCUMENT C—Continued.]

CLAY, FORMERLY COLFAX COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$10,201 96	By Insolvencies:	
To State tax, personalty.....	2,611 18	For insolvencies 1875.....	\$290 94
To additional assessment, realty.....	16 32	By Erroneous Assessments:	
To additional assessment, personalty....	72 89	For errors in assessments.....	31 90
		By tax on State Lands:	
		For lands held for taxes.....	755 92
		By State Deeds:	
		For lands sold to State for taxes 1875.....	209 36
		By Commissions for Collecting:	
		For collecting State tax 1875.....	580 71
		By Treasury:	
		For payment to Treasury State tax 1875..	11,033 52
Total.....	\$12,902 35	Total.....	\$12,902 35

Printer's fees due him, \$14 25.

DESOTO COUNTY—STATE TAX, 1875.

	DR.		CR.
For State taxes, realty.....	\$13,878 20	By insolvencies:	
For State taxes, personalty.....	4,387 99	For insolvencies in 1875.....	\$465 42
		By erroneous assessments:	
		For erroneous assessments in 1875.....	73
		By State deeds:	
		For lands sold to State for taxes 1875.....	308 10
		By tax on State lands:	
		For lands held for taxes.....	1,064 82
		By commissions:	
		For collecting State tax 1875.....	821 35
		By treasury:	
		For payments to treasury, State tax 1875..	15,019 64
		By balance due State by tax collector.....	586 13
Total.....	\$18,266 19	Total.....	\$18,266 19

Suit instituted.

[DOCUMENT C.--Continued.]

FRANKLIN COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$2,914 75	By insolvencies:	
To State tax, personalty.....	1,591 49	For insolvencies 1875.....	66 34
To additional assessments, realty.....	22 48	By tax on State lands:	
To additional assessments, personalty.....	15 99	For lands held for taxes.....	105 29
		By State deeds:	
		For lands sold to State for taxes 1875.....	60 39
		By commissions for collecting:	
		For collecting State tax 1875.....	215 61
		By treasury:	
		For payments to treasury, State tax 1875	4,097 08
Total.....	\$4,544 71	Total.....	\$4,544 71

Printer's fee due him, \$17 30.

GREENE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$190 05	By insolvencies:	
To State tax 1875, personalty.....	729 12	For insolvencies 1875.....	\$4 50
		By tax on State lands.....	
		For lands held for taxes.....	4 24
		By commissions for collecting:	
		For collecting State tax 1875.....	45 52
		By treasury:	
		For payments to treasury, State tax 1875..	864 91
Total.....	\$919 17	Total.....	\$919 17

[DOCUMENT C.—Continued.]

GRENADA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$6,055 65	By insolvencies:	
To State tax 1875, personalty.....	3,275 70	For insolvencies 1875.....	\$525 10
To additional assessments, realty.....	278 88	By tax on State lands:	
		For lands held for taxes.....	478 85
		By State deeds:	
		For lands sold to State for taxes 1875.....	298 29
		By commissions for collecting:	
		For collecting State tax 1875.....	415 39
		By treasury:	
		For payments to treasury, State tax 1875..	7,892 60
Total.....	\$9,610 23	Total..	\$9,610 23

HANCOCK COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	3,566 64	By insolvencies :	
To State tax, 1875, personalty	1,708 70	For insolvencies, 1875	\$345 12
		By tax on State lands :	
		For lands held for taxes	172 86
		By State deeds :	
		For lands sold to State for taxes, 1875	415 27
		By commissions for collecting	
		For collecting State taxes, 1875	217 10
		By treasury :	
		For payments to treasury, State tax, 1875;	4,124 99
Total, ...	\$5,275 34	Total, ...	\$5,275 34

[DOCUMENT C.—Continued.]

HARRISON COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$4,454 94	By insolvencies:	
To State tax, personalty	705 07	For insolvencies in said County for 1875...	\$153 99
		By State deeds:	
		For lands sold to State for taxes of 1875..	55 65
		By tax on State lands:	
		For State tax '75, on lands in said County	169 20
		By treasury:	
		For payments to treasury, State tax, 1875,	5,488 00
			5,866 84
		Amount overpaid and due Collector	706 83
Total, ...	\$5,160 01	Total, ...	\$5,160 01

HINDS COUNTY—STATE TAX, 1875.

	DR.		CR.	
To State tax, 1875, realty	\$29,252 48	By insolvencies:		
To State tax, 1875, personalty	9,404 35	For insolvencies in 1875	2,282 91	
To additional assessments, realty	129 15	By erroneous assessments:		
To additional assessments, personalty	291 83	For errors in assessments in 1875	84 27	
		By State tax, remitted:		
		Pearl River Foundry	\$29 00	
		Excelsior Foundry	14 50	
		Mississippi Agricultural Co.	18 63	61 13
		By State deeds:		
		For lands sold to State for taxes, 1875 ...	1,598 78	25
		By State lands:		
		For lands held by State	2,519 81	
		By commissions:		
		For collecting State tax, 1875	1,611 52	
		By treasury:		
		For payments to State treas'y for taxes, '75	30,718 89	
Total	\$38,877 81	Total	\$38,877 81	

[DOCUMENT C.—Continued.]

HOLMES COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, realty	\$19,376 08	By insolvencies:	
To State tax, 1875, personalty	6,848 14	For insolvencies, 1875	\$1,039 77
To additional assessments, realty	128 19	By erroneous assessments:	
To additional assessments, personalty	71 28	For errors in assessments, 1875	383 12
		By tax on State lands:	
		For lands held for taxes	1,121 97
		By State deeds:	
		For lands sold to State for taxes, 1875	537 78
		By commissions for collecting:	
		For collecting State tax, 1875	792 04
		By treasury:	
		For payments to treasury, on account	
		State tax, 1875, by J. T. Hoskins, tax	
		collector	15,048 82
		By balance due the State for State tax,	
		1875, by H. B. Loverin, tax collector ...	7,500 19
Total	\$26,423 69	Total	\$26,423 69

Suit instituted for balance.

ISSAQUENA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$15,377 07	By Insolvencies:	
To State tax, 1875, personalty.....	2,467 17	For insolvencies in 1875.....	\$835 72
		By Erroneous Assessments:	
		For errors in assessment in 1875.....	121 45
		By State Deeds:	
		For lands sold to State for taxes in 1875..	462 73
		By State Lands:	
		For lands held for taxes 1875.....	7,482 98
		By Commissions:	
		For collecting State tax 1875.....	453 14
		By Treasury:	
		For payments to Treasry State tax 1875.	8,488 22
Total.	\$17,844 24	Total	\$17,844 24

[DOCUMENT C—Continued.]

ITAWAMBA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty, ...	\$3,068 90	Insolvencies:	
To State tax, personalty.....	2031 37	For Insolvencies 1875.	\$72 37
To additional assessments, realty.....	1 65	By State Deeds:	
		For lands sold to State for taxes 1875.....	274 56
		By State Lands:	
		For lands held for taxes 1875.....	164 52
		By Commissions:	
		For collecting State tax 1875	229 52
		By Treasury:	
		For payment to Treasury for State tax 1875.	4,360 95
Total	\$5,101 92	Total.....	\$5,101 92

JACKSON COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$3,162 73	By insolvencies:	
To State tax, 1875, personalty.....	1,964 22	For insolvencies in 1875.....	\$79 25
To additional assessments, realty.....	10 88	By State deeds:	
		For lands sold to the State for taxes 1875.	83 21
		By tax enjoined:	
		For State tax 1875, enjoined Bercier & Desmet.....	545 56
		By State lands:	
		For State tax 1875, on tax lands in said county.....	48 42
		By commissions:	
		For collecting State tax 1875.....	219 06
		By Treasury:	
		For payments to treasury, State tax 1875..	4,162 33
Total:.....	\$5,137 83	Total:.....	\$5,137 83

[DOCUMENT C—Continued.]

JASPER COUNTY—STATE TAX, 1875.

	Dr.		Cr.	
To State tax 1875, realty	\$4,058 33	By insolvencies:		
To State tax 1875, personalty	2,501 48	For insolvencies 1875	\$131 02	
To additional assessments, personalty	35 57	By erroneous assessments:		
		For errors in assessments 1875	12 74	
		By Mobile and Ohio Railroad lands	97 75	
		By tax on State lands:		
		For lands held for taxes	567 75	
		By State deeds:		
		For lands sold to State for taxes 1875	235 64	
		By commissions for collecting:		
		For collecting State tax 1875	287 52	
		By treasury:		
		For payment to treasury, State tax 1875	5,462 96	
Total	\$6,595 38	Total	\$6,595 38	30

JEFFERSON COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$7,824 45	By insolvencies:	
To State tax, personalty.....	3,056 12	For insolvencies 1875.....	\$293 45
To additional assessments, personalty	25 02	By erroneous assessments:	
		For errors in assessments 1875.....	37 67
		By tax on State lands:	
		For lands held for taxes.....	914 50
		By State deeds:	
		For lands sold to State for taxes 1875.....	179 84
		By commissions for collecting:	
		For collecting State tax 1875.....	474 00
		By treasury:	
		For payments to treasury, State tax 1875.	9,006 13
Total.....	\$10,905 59	Total.....	\$10,905 59

[DOCUMENT C.—Continued.]

JONES COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$515 27	By insolvencies:	
To State tax 1875, personalty.....	607 84	For insolvencies 1875.....	\$5 96
To additional assessments, realty.....	5 93	By tax on State lands:	
		For lands held for taxes	3 23
		By State deeds:	
		For lands sold to State for taxes 1875.....	115 44
		By commissions for collecting:	
		For collecting State tax 1875.....	50 22
		By treasury:	
		For payments to treasury, State tax 1875..	954 19
Total.....	\$1,129 04	Total.....	\$1,129 04

KEMPER COUNTY--STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.	\$5,300 09	By insolvencies:	
To State tax 1875, personalty	2,753 70	For insolvencies 1875.	\$442 57
To additional assessments.	7 10	By erroneous assessments:	
		For errors in assessments 1875.	11 09
		By railroad tax enjoined.	298 22
		By tax on State lands:	
		For lands held for taxes.	479 61
		By State deeds:	
		For lands sold to State for taxes 1875.	465 72
		By commissions for collecting:	
		For collecting State tax 1875.	318 19
		By treasury:	
		For payments to treasury, State tax 1875.	6,045 49
Total	\$8,060 89	Total	\$8,060 89

Printer's fee due him, \$78 60.

[DOCUMENT C.--Continued.]

LAFAYETTE COUNTY--STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$9,508 69	By insolvencies:	
To State tax 1875, personalty.....	4,858 01	For insolvencies 1875.....	\$213 99
To additional assessments, personalty...	93 60	By erroneous assessments:	
To additional assessments, realty.....	209 30	For errors in assessments 1875.....	14 42
		By tax on State lands:	
		For lands held for taxes.....	165 66
		By State deeds:	
		For lands sold to State for taxes 1875.....	144 78
		By commissions for collecting:	
		For collecting State tax 1875.....	706 54
		By treasury:	
		For payments to treas'y, for State tax 1875	13,424 21
Total.....	\$14,669 60	Total.....	\$14,669 60

Sheriff's and Clerk's fees due them, \$169 50.

LAUDERDALE COUNTY—STATE TAX, 1875.

	Dr.		Cr.	
To State tax, realty	\$11,817 69	By insolvencies :		
To State tax, personalty	4,014 57	For insolvencies of said County for 1875..	\$417 02	
		By erroneous assessments:		
		For errors in assessments of said County		
		for 1875.	332 53	
		By State deeds :		
		For lands sold to the State for taxes, 1875.	525 67	
		By tax on State lands:		
		For State tax, 1875, on the lands in said		
		County	452 93	35
		By commissions:		
		For collecting State tax, 1875.....	7 5 20	
		By treasury:		
		For payments to treasury on account of		
		State tax, 1875.....	8,026 11	
		Balance due State by tax collector.....	5,372 80	
Total	\$15,832 26	Total	\$15,832 26	
Suit instituted.				

[DOCUMENT C.—Continued.]

LAWRENCE COUNTY--STATE TAX, 1875

	DR:		CR.
To State tax, 1875, realty.....	\$2,903 03	By insolvencies:	
To State tax, 1875, personalty.....	1,939 23	For insolvencies, 1875.....	\$153 95
To additional assessments.....	9 26	By erroneous assessments:	
		For errors in assessments, 1875.....	11 09
		By tax on State lands:	
		For lands held for taxes.....	288 08
		By State deeds:	
		For lands sold to State for taxes, 1875.....	339 59
		By commissions for collecting:	
		For collecting State tax, 1875.....	202 92
		By treasury:	
		For payments to treasury, State tax, 1875.....	3,855 89
Total.....	\$4,851 52	Total.....	\$4,851 52

Printers fee due him, \$60 15.

LEAKE COUNTY—STATE TAX, 1875.

	Dr.		Cr.	
To State tax, 1875, realty.....	\$4,223 62	By insolvencies:		
To State tax, 1875, personalty.....	2,749 62	For insolvencies, 1875.....	\$118 66	
		By erroneous assessments:		
		For errors in assessments, 1875.....	12 73	
		By tax on State lands:		
		For lands held for taxes,.....	125 23	
		By State deeds:		
		For lands sold to State for taxes, 1875....	235 38	
		By commissions for collecting:		
		For collecting State tax, 1875.....	324 06	37
		By treasury:		
		For payments to treasury, State tax, 1875.	6,157 18	
Total.....	\$6,973 24	Total.....	\$6,973 24	

[DOCUMENT C.—Continued.]

LEE COUNTY—STATE TAX, 1875.

	Cr.		Cr.	
To State tax, 1875, realty.....	\$9,932 12	By insolvencies:		
To State tax, 1875, personalty.	5,007 93	For insolvencies, 1875.....	\$417 04	
		By erroneous assessments:		
		For errors in assessments, 1875.....	72	
		By tax enjoined:		
		For tax on M. & O. R. R. lands.	3 43	
		By tax on State lands:		
		For lands held for taxes.....	426 40	
		By State deeds:		
		For lands sold for taxes, 1875.....	476 88	38
		By commissions for collecting:		
		For collecting State tax, 1875.....	680 77	
		By treasury:		
		For payments to treasury, State tax, 1875.	12,934 81	
Total.....	\$14,940 05	Total.....	\$14,940 50	?

LINCOLN COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$6,228 00	By insolvencies:	
To State tax, 1875, personalty	3,117 87	For insolvencies, 1875	\$117 62
To additional assessments	4 54	By Manufacturers' tax, remitted:	
		For Wesson Manufacturing Co.	24 85
		By tax on State lands:	
		For lands held for taxes	187 84
		By State deeds:	
		For lands sold to State for taxes, 1875	164 59
		By commissions for collecting	
		For collecting State tax, 1875	442 77
		By treasury:	
		For payments to treasury, State tax, 1875..	8,412 74
Total	\$9,350 41	Total	\$9,350 41

Sheriff's and Clerk's fees due them, \$159 00.

[DOCUMENT C.—Continued.]

LOWNDES COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty	\$16,445 47	By insolvencies:	
To State tax, 1875, personalty	6,642 95	For insolvencies, 1875.	\$764 62
To additional assessment, realty	25 16	By erroneous assessments:	
To additional assessment, personalty	12 40	For errors in assessments, 1875.....	90 58
		By State tax, 1875, remitted:	
		For University of Columbus, Act Legislat'e.	25 38
		For J. L. Moss, Mf'g Co., Manufac'rs tax..	79 75
		By tax on State lands:	
		For lands held for taxes	128 87
		By State deeds:	
		For lands sold to State for taxes, 1875.....	125 87
		By commissions for collecting:	
		For collecting State tax, 1875.....	1,095 55
		By treasury:	
		For payments to treasury, State tax, 1875..	20,815 36
Total.....	\$23,125 98	Total.....	\$23,125 98

40

Printer's fees, due him\$12 30

LEFLORE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$12,301 99	By insolvencies.	
To State tax, 1875, personalty	2,346 48	For insolvencies in said county, in 1875...	\$647 02
		By State deeds:	
		For lands sold to State for taxes of 1875...	847 67
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	3,320 17
		By commissions:	
		For collecting State tax, 1875.....	491 68
		By treasury:	
		For am't paid treasury on ac't State tax '75.	6,650 00
		Balance due State by tax collector.....	2,691 93
Total.....	\$14,648 47		\$14,648 47

Suit instituted for balance.

[DOCUMENT C.—Continued.]

MADISON COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$18,905 46	By insolvencies:	
To State tax, personalty.....	6,223 51	For insolvencies in said county, in 1875...	\$1,984 06
To additional assessments, personalty.....	136 40	By erroneous assessments:	
		For errors in assessments in said co., for '75.	312 80
		By State tax remitted:	
		For State tax remitted to Canton Cotton	
		Manufacturing Company.....	101 50
		By State deeds:	
		For lands sold to the State for taxes of '75.	1,772 17
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	756 40
		By commissions:	
		For collecting State tax, 1875.....	1,016 92
		By treasury:	
		For payments to treasury, State tax, 1875.	19,365 79
			25,309 64
		Amount over-paid and due collector.....	44 27
Total.....	\$25,265 37		\$25,265 37

MARION COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$1,017 87	Tax of this county being collected with tax of 1876, by Act of the Legislature.	
To State tax 1875, personalty.....		Personal roll returned for correction; amount tax not given.	

[DOCUMENT C.—Continued.]

MARSHALL COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$23,496 02	By insolvencies:	
To State tax 1875, personalty..	6,649 46	For insolvencies 1875.....	\$829 25
To additional assessments, realty ..	188 95	By erroneous assessments:	
		For errors in assessments 1875.....	26 53
		By State deeds:	
		For lands sold to State for taxes of 1875..	913 58
		By tax on State lands:	
		For lands held for taxes.....	423 94
		By commissions:	
		For collecting State tax 1875.....	1,407 05
		By Treasury:	
		For payments to treasury, State tax 1875..	26,734 08
Total.....	\$30,334 43	Total.....	\$30,334 43

MONROE COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax 1875, realty.....	\$16,886 32	By Insolvencies:	
To State tax 1875, personalty.....	7,410 25	For insolvencies 1875.....	\$1,438 00
To balance (overpayment on account of State tax 1875, due the collector)	232 76	By erroneous assessments:	
		For errors in assessments 1875...	56 00
		By tax on State lands:	
		For lands held for taxes:	637 47
		By State deeds:	
		For lands sold to State for taxes 1875. . . .	2,079 00
		By commissions for collecting:	
		For collecting State tax, 1875.....	1,004 30
		By treasury:	
		For payments to treasury, State tax 1875...	19,314 56
Total, ...	\$24,529 33	Total.....	\$24,529 33

[DOCUMENT C.—Continued.]

MONTGOMERY COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$6,599 80	By insolvencies:	
To State tax, 1875, personalty	4,266 74	For insolvences 1875	\$286 89
To additional assessments	27 07	By erroneous assessments:	
		For errors in assessments 1875	11 83
		By tax on State lands:	
		For lands held for taxes	78 71
		By State deeds:	
		For lands sold to State for taxes 1875	67 81
		By commissions for collecting:	
		For collecting State tax 1875	522 41
		By Treasury:	
		For payments to treasury, State tax 1875 ..	9,925 96
Total... ..	\$10,893 61	Total	\$10,893 61

NESHOPA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.. .. .	\$2,667 05	By insolvencies:	
To State tax, 1875, personalty.....	1,633 22	For insolvencies in said county in 1875....	\$63 68
To additional assessments, realty.....	3 50	By State deeds:	
To additional assessments, personalty.....	77 15	For lands sold to State for taxes 1875.	266 28
	*	By tax on State lands:	
		For lands held for taxes of 1875	281 17
		By erroneous assessments.....	
		For errors in assessments 1875.....	1 67
		By commissions:	
		For collecting State tax 1875... ..	188 40
		By treasury:	
		For payments to treasury, State tax 1875..	3,579 72
Total.....	\$4,380 92	Total.....	\$4,380 92

[DOCUMENT C.—Continued.]

NEWTON COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$4,699 10	By insolvencies:	
To State tax, 1875, personalty.....	2,477 54	For insolvencies, 1875.....	\$136 72
To additional assessments, realty.....	6 23	By erroneous assessments:	
To additional assessments, personalty.....	14 91	For errors in assessments 1875.....	3 55
		By tax on State lands:	
		For lands held for taxes.....	262 17
		By State deeds:	
		For lands sold to State for taxes, 1875....	130 08
		By commissions for collecting:	
		For collecting State Tax, 1875.....	332 54
		By treasury :	
		For payment to treasury, State tax 1875...	6,332 72
Total.....	\$7,197 78	Total.....	\$7,197 78

Printer's fees due him, \$25 65.

NOXUBEE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State Tax, 1875, realty.....	\$17,472 22	By Insolvencies:	
To State Tax, 1875, personalty.....	5,233 82	For insolvencies in said county in 1875...	\$910 56
		By erroneous assessments:	
		For errors in assessments in said county in 1875.....	130 26
		By State deeds:	
		For lands sold to State for taxes, 1875....	387 34
		By tax on State lands:	
		For State tax 1875, on tax lands in said county.....	525 10
		By Commissions:	
		For collecting State tax, 1875.....	1,037 63
		By treasury:	
		For payments to treasury on account of State tax, 1875.....	11,697 08
		By balance due by Tax Collector.....	8,018 07
Total.....	\$22,706 04	Total.....	\$22,706 04

Suit instituted for balance.

[DOCUMENT C.—Continued.]

OKTIBBEHA COUNTY--STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$6,554 96	By insolvencies:	
To State tax, 1875, personalty.....	2,241 59	For insolvencies, 1875.....	\$289 97
		By State tax 1875, enjoined:	
		For Mobile and Ohio Railroad lands	58 44
		By tax on State lands:	
		For lands held for taxes.....	96 51
		By State deeds:	
		For lands sold to State for taxes, 1875....	81 24
		By commissions for collecting:	
		For collecting State tax, 1875	413 51
		By treasury:	
		For payments to treasury, State tax 1875..	7,856 88
Total.....	\$8,796 55	Total.....	\$8,796 55

Sheriff's, clerk's and printer's fees due them, \$139 75.

PANOLA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1879, realty	\$22,676 64	By insolvencies:	
To State tax, 1875, personalty	8,473 88	For insolvencies in said county, for 1875..	\$761 77
To additional assessments, realty	20 59	By erroneous assessments:	
		For errors in assessments in said co., for '75.	64 12
		By State deeds:	
		For lands sold to State for State taxes, '75.	545 10
		By tax on State lands:	
		For State tax, '75, on lands in said co., '75.	1,473 16
		By commissions:	
		For collecting State tax, 1875	1,416 34
		By treasury:	
		For payments to treasury, State tax, 1875:	26,910 62
Total	\$31,171 11	Total	\$31,171 11

[DOCUMENT C.—Continued.]

PERRY COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$463 16	By insolvencies:	
To State tax, 1875, personalty.....	1,099 92	For insolvencies, 1875.....	\$64 44
		By tax on State lands:	
		For lands held for taxes.....	87
		By State deeds:	
		For lands sold to State for taxes, 1875....	12 77
		By commissions for collecting:	
		For collecting State tax, 1875.....	70 27
		By treasury:	
		For payments to treasury, State tax, 1875,.	1,414 73
Total.....	\$1,563 08	Total.....	\$1,563 08

Sheriff's, Clerk's, and Printer's fees due them, \$17 00.

PIKE COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$11,826 58	By insolvencies:	
To State tax 1875, personalty.....	4,095 29	For insolvencies in said county, in 1875...	648 70
		By erroneous assessments:	
		For errors in assessments of said co., for '75.	278 10
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	1,198 93
		By State deeds:	
		For lands sold to the State for taxes of '75.	1,066 97
		By commissions:	
		For collecting State tax, 1875.....	636 45
		By treasury:	
		For payments to treasury, State tax, 1875..	12,092 72
. Total.....	\$15,921 87	Total.....	\$15,921 87

[DOCUMENT C.—CONTINUED.]

PONTOTOC COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$6,873 90	By insolvencies:	
To State tax, 1875, personalty.....	2,789 59	For insolvencies of said county for 1875...	\$188 74
		By tax on State lands:	
		For lands held for taxes.....	229 45
		By State deeds:	
		For lands sold to the State for taxes 1875.	221 50
		By commissions:	
		For collecting State tax 1875.....	451 19
		By treasury:	
		For payments to treasury, State tax 1875..	8,572 61
Total.....	\$9,663 49	Total.....	\$9,663 49

Sheriff's and Clerk's fees due them, \$112 70.

PRENTISS COUNTY—STATE TAX, 1875.

	DR.		CR.	
To State tax 1875, realty.....	\$6,511 28	By Insolvencies:		
To State tax 1875, personalty.....	2,150 18	For insolvencies 1875.....	\$120 01	
		By Tax on State Lands:		
		For lands held for taxes.....	311 21	
		By State Deeds:		
		For lands sold to State for taxes 1875.....	70 95	
		By Commissions for Collecting:		
		For collecting State tax 1875.....	407 96	
		By Treasury:		
		For payments to Treasury State tax 1875..	7,751 33	
Total.....	\$8,661 46	Total.....	\$8,661 46	55

[DOCUMENT C.—Continued.]

PEARL COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$140 15	By insolvencies:	
To State tax, personalty.....	441 35	For insolvencies in said County, 1875.....	None.
		By State deeds:	
		For lands sold to State for taxes 1875.....	\$24 13
		By tax on State lands:	
		For State tax 1875 on tax lands in said County.....	13 34
		By commissions:	
		For collecting State tax 1875.....	27 20
		By treasury:	
		For payments to treasury, State tax 1875..	516 83
Total.	\$581 50	Total.....	\$581 50

RANKIN COUNTY—STATE TAX, 1875.

	Dr.	
To State tax 1875, realty.....	\$7,420 46	Tax of this County being collected with tax of
To State tax, personalty.....	5,046 65	1876, by Act of the Legislature.....
Total.....	\$12,467 11	

[DOCUMENT C—Continued.]

SCOTT COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty,.....	\$4,252 82	By Insolvencies:	
To State tax, 1875, personalty.....	2,727 84	For Insolvencies 1875.	\$475 48
To additional assessments, realty.....	2 28	By tax on State lands:	
To additional assessments, personalty.....	4 81	For lands held for taxes 1875.....	465 99
		By State Deeds:	
		For lands sold to State for taxes 1875.....	369 16
		By commissions for collecting:	
		For collecting State tax 1875.....	283 85
		By Treasury:	
		For payment to Treasury for State tax 1875.	5,393 27
Total.....	\$6,987 75	Total.....	\$6,987 75

SIMPSON COUNTY--STATE TAX, 1875.

	Dr.		Cr.	
To State tax 1875, realty.....	\$ 1,851 06	By insolvencies:		
To State tax 1875, personalty.....	1,472 43	For insolvencies, 1875.....	\$38 02	
Additional assessments, realty.....	3 86	By erroneous assessments:.....		
		For errors in assessments 1875.....	27 40	
		By tax on State lands:		
		For lands held for taxes.....	33 60	
		By State deeds:		
		For lands sold to State for taxes 1875.....	11 15	
		By commissions for collecting:		
		For collecting State tax 1875.....	160 85	69
		By treasury:		
		For payments to treasury, State tax 1875..	3,056 33	
Total	\$3,327 35	Total.....	\$3,327 35	
Sheriff's, clerk's and printer's fees due them, \$11 50.				

[DOCUMENT C.]

SMITH COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$2,256 44	By Insolvencies:	
To State tax 1875, personalty.....	1,622 19	For insolvencies in 1875.....	\$65 25
To additional assessments, realty	25 81	By State deeds:	
To additional assessments, personalty.	11 40	For lands sold to the State for taxes 1875..	17 31
		By tax on State lands:	
		For lands held for taxes.....	56 02
		By commissions for collecting:	
		For collecting State tax 1875.	188 84
		By treasury:	
		For payments to treasury, State tax 1875..	3,588 42
Total.....	\$3,915 84	Total.....	\$3,915 84

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Sheriff's, Clerk's and Printer's fees due them, \$25 00.

SUMNER COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty	\$3,088 24	By insolvencies:	
To State tax 1875, personalty	1,995 75	For insolvencies 1875	\$89 62
		By erroneous assessments:	
		For errors in assessments of said co., 1875	11 71
		By State deeds:	
		For lands sold to State for taxes 1875	167 76
		By tax on State lands:	
		For State tax 1875 on tax lands in s'd county	338 06
		By commissions:	
		For collecting State tax 1875.	223 83
		By treasury:	
		For payments to treasury, State tax 1875...	4,253 01
Total	\$5,083 99	Total	\$ 5,083 99

Sheriff's, Clerk's and Printer's fees due them, \$274 75.

[DOCUMENT C. --Continued.]

SUNFLOWER COUNTY—STATE TAX, 1875.

	DR.		CR
To State tax 1875, realty	\$8,243 02	By insolvencies:	
To State tax 1875, personalty	890 76	- For insolvencies 1875	\$358 60
		By State deeds:	
		For lands sold to State for taxes 1875	108 92
		By tax on State lands:	
		For State tax 1875 on tax lands in said co..	5,350 86
		By commissions:	
		For collecting State tax 1875	165 77
		By treasury:	
		For payments to treasury, State, tax 1875...	3,149 63
Total	\$9,133 78	Total	\$9,133 78

TALLAHATCHIE COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$8,467 87	By insolvencies:	
To State tax, 1875, personalty.....	2,359 41	For insolvencies in said county, for 1875..	263,77
		By State deeds:	
		For lands sold to State for taxes, 1875 ...	157 74
		By tax on State lands:	
		For State tax, 1875, on tax lands of said co.	2,719 74
		By commissions for collecting:	
		For collecting State tax, 1875....	384 30
		By treasury:	
		For payments to treasury, State tax, 1875..	7,301 73
Total.....	\$10,827 28	Total.....	\$10,827 28

[DOCUMENT C.—Continued.]

TIPPAH COUNTY—STATE TAX, 1875.

	DR.		CR.
For State taxes, 1875, realty.....	\$4,742 43	By insolvencies:	
For State taxes, 1875, personalty.....	4,954 40	For insolvencies in 1875.....	\$84 15
To commissions over-paid.....	1 35	By State deeds:	
		For lands sold to State for taxes 1875.....	57 68
		By tax on State lands:	
		For State tax, '75, on tax lands in said co..	44 16
		By commissions:	
		For collecting State tax 1875.....	326 89
		By treasury:	
		For payments to treasury, State tax 1875..	6,210 59
			6,723 47
		Amount overpaid and due collector	25 29
Total.....	\$6,698 18	Total.....	\$6,698 18

[DOCUMENT C.—Continued.]

TISHOMINGO COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$4,199 23	By insolvencies:	
To State tax, personalty.....	2,312 77	For insolvencies in said county, for 1875...	\$149 08
		By State deeds:	
		For lands sold to State for taxes 1875.....	581 62
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	113 65
		By commissions:	
		For collecting State tax 1875.....	283 38
		By treasury:	
		For payments to treasury, State tax 1875..	5,384 27
Total.....	\$6,512 00	Total.....	\$6,512 00

[DOCUMENT C.—Continued.]

TUNICA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$23,132 13	By insolvencies:	
To State tax 1875, personalty.....	3,333 57	For insolvencies in said County for 1875...	\$533 78
To additional assessments, realty.....	33 60	By erroneous assessments:	
To additional assessments, personalty.....	6 09	For errors in assessments in said co., for '75	24 28
		By State deeds:	
		For lands sold to State for taxes of 1875..	767 33
		By tax on State lands:	
		For State tax '75, on tax lands in said co.	10,681 83
		By commissions:	
		For collecting State tax 1875.....	724 90
		By treasury:	
		For payments to treasury, State tax, 1875,	13,773 27
Total, ...	\$26,505 39	Total, ...	\$26,505 39

[DOCUMENT C.--Continued.]

TATE COUNTY--STATE TAX, 1875.

		DR.		CR.
To State tax 1875, realty.....		\$13,197 35	By insolvencies:	
To State tax 1875, personalty.		456 67	For insolvencies in said ceunty in 1875	\$312 44
			By erroneous assessments:	
			For errors in assessments 1875.....	2 90
			By State Deeds:	
			For lands sold to State for taxes 1875.....	271 89
			By tax on State lands:	
			For State tax 1875, on tax lands in said county.....	337 70
			By Commissions:	
			For collecting State tax 1875.....	836 45
			By Treasury:	
			For payments to treasury, State tax 1875..	15,892 64
Total.....		\$17,654 02	Total.....	\$17,654 02

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[DOCUMENT C.—Continued.]

UNION COUNTY--STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$5,987 92	By insolvencies:	
To State tax, 1875, personalty	1,957 24	For insolvencies in said county for 1875. . .	\$490 25
		By erroneous assessments:	
		For errors in assesments in said county	
		for 1875.....	3 52
		By State deeds:	
		For lands sold to the State for taxes 1875.	193 54
		By tax on State lands:	
		For State tax 1875 on tax lands in said	
		county.....	199 08
		By commissions:	
		For collecting State tax 1875.....	352 93
		By treasury:	
		For payments to Treasury on account of	
		State tax 1875.....	5,949 41
		Balance due State by tax collector.....	756 43
Total.....	\$7,945 16	Total.....	\$7,945 16

Suit instituted,

[DOCUMENT C—Continued.]

WARREN COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$36,395 37	By insolvencies:	
To State tax, 1875, personalty.....	14,042 25	For insolvencies in said county in 1875....	\$5,989 08
		By errors in assessments:	
		For errors in assessments in said county in 1875.....	112 73
		By State deeds:	
		For lands sold to the State for State tax 1875.....	1,523 58
		By tax on State lands:	
		For State tax 1875 on tax lands in said county.....	4,831 90
		By tax enjoined:	
		For State tax Vicksburg Bank, enjoined...	145 00
		By commissions:	
		For collecting State tax 1875.....	1,891 76
		By treasury:	
		For payments to treasury, State tax 1875..	36,249 21
			\$50,743 26
		Amount overpaid and due collector.....	305 64
Total.....	\$50,437 62	Total.....	\$50,437 62*

[DOCUMENT C.—Continued.]

WASHINGTON COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax 1875, realty.....	\$22,960 73	By insolvencies:	
To State tax 1875, personalty.....	8,578 91	For insolvencies in said county for 1875...	\$8,766 74
		By State deeds:	
		For lands sold to State for taxes 1875.....	1,354 21
		By State lands:	
		For State tax 1875, on-tax lands in said county.....	12,423 88
		By commissions:	
		For collecting State tax, 1875.....	449 71
		By Treasury:	
		For payments to treasury, State tax 1875..	8,545 10
	\$31,539 64	Total, ...	\$31,539 64

[DOCUMENT C—Continued.]

WAYNE COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$2,744 50	By insolvencies:	
To State tax, 1875, personalty.....	1,094 34	For insolvencies of said county for 1875..	75 61
Overpaid.....	18 07	By erroneous assessments:	
		For errors in assessments of s'd co. for 1875	76 17
		By State Deeds:	
		For lands sold to the State for taxes 1875..	61 47
		By tax on State lands:	
		For State tax 1875 on tax lands of said co..	54 25
		By manufacturer's tax remitted:	
		Peachwood M'f'g Co.....	75 34
		By railroad tax remitted:	
		M. & O. Rd. Co.....	1,684 13
		By commissions:	
		For collecting State tax 1875.....	91 49
		By treasury:	
		For payments to treasury, State tax 1875.	1,738 45
Total.....	\$3,856 91	Total.....	\$3,856 91

[DOCUMENT C.—Continued.]

WILKINSON COUNTY—STATE TAX, 1875.

	DR.		CR.
State tax 1875, realty	\$10,097 09	By insolvencies:	
To State tax 1875, personalty	3,001 26	For insolvencies of said county for 1875...	\$853 59
		By erroneous assessments:	
		For errors in assessments of s'd co. 1875..	126 31
		By State deeds:	
		For lands sold to the State for taxes of 1875	2,454 60
		By commissions:	
		For collecting State tax 1875	483 19
		By treasury:	
		For payments to treasury, State tax 1875..	9,180 66
Total	\$13,098 35	Total	\$13,098 35

[DOCUMENT C.—Continued.]

WINSTON COUNTY—STATE TAX, 1875.

	Dr.		Cr.
To State tax, 1875, realty.....	\$4,190 19	By insolvencies:	
To State tax, 1875, personalty.....	2,336 25	For insolvencies of said county for 1875..	\$111 40
		By erroneous assessments:	
		For errors in assessments of s'd co. for 1875	4 95
		By State deeds:	
		For lands sold to the State for taxes of 1875	481 97
		By tax on State lands:	
		For State tax 1875 on tax lands of said co.	305 37
		By commissions:	
		For collecting State tax 1875.....	281 13
		By treasury:	
		For payments to treasury, State tax, 1875,	5,341 62
Total,.....	\$6,526 44	Total,.....	\$6,526 44

[DOCUMENT C—Continued.]

YALOBUSHA COUNTY—STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty	\$8,651 40	By insolvencies:	
To State tax, 1875, personalty.....	4,249 94	For insolvencies in said county in 1875....	\$231 41
To additional assessments, personalty....	119 81	By manufacturers' tax remitted:	
To additional assessments, realty.....	82 86	For State tax remitted Berglund M'f'g Co.	
To commissions overdrawn.....	1 19	for 1875.....	111,11
		For State tax remitted Water Valley M'f'g	
		Co. for 1875.....	50 75
		By erroneous assessments:	
		For errors in assessments in s'd co. in 1875	24 87
		By State deeds:	
		For lands sold to State for taxes of 1875..	471 81
		By tax on State lands.....	
		For State tax 1875 on tax lands in said co..	320 63
		By commissions:	
		For collecting State tax 1875.....	595 86
		By treasury:	
		For payments to treasury, State tax 1875..	11,321 41
			13,127 85
		Amount overpaid and due collector.....	22 65
Total.....	\$13,105 20	Total.. ..	\$13,105 20

[DOCUMENT C.--Continued.]

YAZOO COUNTY--STATE TAX, 1875.

	DR.		CR.
To State tax, 1875, realty.....	\$21,813 20	By insolvencies:	
To State tax, personalty.....	8,304 29	For insolvencies in said county, in 1875....	\$1,134 44
		By erroneous assessments:	
		For errors in assessments in said co., 1875.	15 95
		By State deeds:	
		For lands sold to State for taxes 1875.....	280 22
		By tax on State lands:	
		For State tax, 1875, on tax lands in said co.	1,078 20
		By commissions:	
		For collecting State tax 1875.....	1,380 43
		By treasury:	
		For payment to treasury, State tax 1875...	26,270 30
			30,159 54
		Amount overpaid and due collector.....	42 05
Total.....	\$30,117 49	Total.....	\$30,117 49

[DOCUMENT C.—Continued.]

AMOUNT of State Tax, 1876, reported and paid into the Treasury, by the several Counties.

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Adams.....	\$8,932 45	96 62	\$8,835 83
Alcorn.....	5,000 00	.....	5,000 00
Amite.....	5,750 09	287 50	5,462 59
Attala.....	8,250 70	412 52	7,838 18
Benton.....	4,295 99	214 79	4,081 20
Bolivar.....	.....	.....	.....
Calhoun.....	.....	.....	.....
Carroll.....	7,500 00	375 00	7,125 00
Chickasaw.....	10,578 11	439 74	10,138 37
Choctaw.....	3,017 75	150 94	2,867 81
Claiborne.....	7,464 04	373 20	7,090 84
Clarke.....	324 09	16 20	307 89
Coahoma.....	.....	.....	.....
Copiah.....	8,432 30	259 11	8,173 19
Covington.....	2,100 00	105 00	1,995 00
Colfax (now Clay) ..	8,842 29	442 11	8,400 18
DeSoto.....	7,537 83	376 88	7,160 92
Franklin.....	3,630 57	181 52	3,449 05
Greene.....	.....	.....	.....
Grenada.....	3,661 15	183 06	3,478 09
Hancock.....	.....	.....	.....
Harrison.....	1,967 55	98 37	1,869 18
Hinds.....	7,000 00	350 00	6,650 00
Holmes.....	8,083 29	.....	8,083 29
Issaquena.....	5,669 79	283 48	5,386 31
Itawamba.....	4,037 69	201 87	3,835 82
Jackson.....	1,291 40	64 56	1,226 84
Jasper.....	3,998 09	199 90	3,798 19
Jefferson.....	5,800 00	290 00	5,510 00
Jones.....	1,103 00	55 15	1,047 85
Kemper.....	.....	.....	.....
Lafayette.....	8,453 75	422 68	8,031 07
Lauderdale.....	6,577 67	328 88	6,248 79
Lawrence.....	3,418 07	170 90	3,247 17
Leake.....	3,000 00	.....	3,000 00
Lee.....	12,529 70	557 67	11,972 03
Lincoln.....	4,751 48	237 57	4,513 91
Lowndes.....	8,802 44	433 70	8,368 74
Leflore.....	4,263 28	213 16	4,050 12
Madison.....	8,247 55	412 38	7,835 17
Marion.....	126 55	6 32	120 23
Marshall.....	10,955 20	424 04	10,531 16

[DOCUMENT C.—Continued.]

AMOUNT of State Tax, 1876, reported and paid into the Treasury, by the several Counties.

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Monroe*.....	6,991 25	.....	.....
Montgomery.....	8,534 26	\$426 71	8,107 55
Neshoba.....	1,924 24	96 21	1,828 03
Newton.....	5,000 00	250 00	4,750 00
Noxubee.....	6,747 93	301 51	6,446 42
Oktibbeha,...	2,000 00	.....	2,000 00
Panola.....	20,002 12	608 00	19,394 12
Perry.....	.....	.....	.....
Pike.....	5,000 00	250 00	4,750 00
Pontotoc.....	658 71	32 93	625 78
Prentiss.....	4,653 11	232 65	4,420 46
Pearl.....	.....	.....	.....
Rankin.....	9,041 85	452 59	8,589 26
Scott.....	190 40	9 52	180 88
Simpson.....	1,434 03	71 69	1,362 34
Smith.....	2,194 15	109 70	2,084 45
Sumner.....	3,611 67	180 58	3,431 09
Sunflower.....	.....	.....	.....
Sharkey.....	4,061 72	203 05	3,858 67
Tallahatchie.....	.....	.....	.....
Tippah.....	5,472 34	273 61	5,198 73
Tishomingo.....	4,662 28	233 10	4,429 18
Tunica.....	8,088 57	404 42	7,684 15
Tate.....	867 68	48 38	824 30
Union.....	4,743 15	237 15	4,506 00
Warren.....	13,000 00	.....	13,000 00
Washington.....	.....	.....	.....
Wayne.....	1,187 96	59 39	1,128 57
Wilkinson.....	.....	.....	.....
Winston*.....	1,700 00	.....	.....
Yalobusha.....	8,573 25	.....	8,573 25
Yazoo.....	6,320 00	316 00	6,004 00
Total.....	\$342,055 53	\$13,457 01	\$333,364 25

* Reported, but not paid into the treasury.

[DOCUMENT C.—Continued.]

*STATEMENT showing amount received from each County
on account of Privilege Tax.*

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Adams.....	\$4,805 00	\$239 35	\$4,565 65
Alcorn.....	2,229 42	111 47	2,117 95
Amite.....	340 00	15 50	324 50
Attala.....	2,285 00	114 25	2,170 75
Benton.....	150 00	7 50	142 50
Bolivar.....	2,500 00	125 00	2,375 00
Calhoun.....	1,010 00	50 50	959 50
Carroll.....	1,690 50	82 50	1,608 00
Chickasaw.....	2,160 00	124 00	2,036 00
Choctaw.....	545 00	27 25	517 75
Claiborne.....	2,600 00	131 75	2,468 25
Clarke.....	835 00	41 75	793 25
Coahoma.....	474 00	.....	474 00
Copiah.....	3,380 00	243 95	3,136 05
Covington.....	315 00	15 75	299 25
Colfax (now Clay)...	1,750 00	88 00	1,662 50
DeSoto.....	2,395 00	119 75	2,275 25
Franklin.....	120 50	6 00	114 50
Greene.....	195 00	9 75	185 25
Grenada.....	2,455 00	122 75	2,332 25
Hancock.....	.....	.....	.....
Harrison.....	655 00	7 75	647 25
Hinds.....	4,182 50	203 32	3,979 18
Holmes.....	3,260 00	163 00	3,097 00
Issaquena.....	825 00	41 25	783 75
Itawamba.....	290 00	14 50	275 50
Jackson.....	540 00	27 00	513 00
Jasper.....	200 00	10 00	190 00
Jefferson.....	835 00	41 75	793 25
Jones.....	10 00	50	9 50
Kemper.....	75 00	40 00	755 25
Lafayette.....	2,895 00	144 75	2,750 25
Lauderdale.....	2,937 50	146 87	2,790 63
Lawrence.....	330 00	16 50	313 50
Leake.....	135 00	6 75	128 25
Lee.....	1,390 00	69 50	1,320 50
Lincoln.....	469 10	4 25	464 85
Lowndes.....	5,715 00	285 75	5,429 25
Leflore.....	590 00	47 00	543 00
Madison.....	3,615 00	180 75	3,434 25
Marion.....	235 00	11 75	223 25
Marshall.....	3,635 00	181 75	3,453 25

[DOCUMENT C.—Continued.]

*STATEMENT showing amount received from each County
on Account of Privilege tax.*

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Monroe.....	2,135 00	110 50	2,024 50
Montgomery.....	1,620 00	80 95	1,539 05
Neshoba.....	530 00	26 50	503 50
Newton.....	545 00	27 25	517 75
Noxubee.....	3,510 00	175 50	3,334 50
Oktibbeha.....	1,600 12	91 25	1,508 87
Panola.....	4,205 00	209 25	3,995 75
Perry.....	55 00	2 75	52 25
Pike.....	295 00	14 75	280 25
Pontotoc.....	475 00	23 75	451 25
Prentiss.....	595 00	29 75	565 25
Pearl.....			
Rankin.....	1,325 00	66 25	1,258 75
Scott.....	805 00	40 25	764 75
Simpson.....	335 00	16 75	318 25
Smith.....	200 00	10 00	190 00
Sumner.....	770 00	38 50	731 50
Sunflower.....	75 00	3 75	71 25
Sharkey.....	365 00	18 25	346 75
Tallahatchie.....	415 00	7 50	407 50
Tippah.....	465 00	23 25	441 75
Tishomingo.....	740 00	37 00	703 00
Tunica.....	1,560 00	78 00	1,482 00
Tate.....	2,060 00	103 00	1,957 00
Union.....	155 00	7 75	147 25
Warren.....	8,937 50	446 89	8,490 59
Washington.....	1,670 00	63 50	1,606 50
Wayne.....	255 00	12 75	242 25
Wilkinson*.....	705 00	35 25	669 75
Winston.....	435 00	21 75	413 25
Yalobusha.....	2,115 00	105 00	2,010 00
Yazoo.....	4,290 00	214 50	4,075 50
Totals.....	\$109,016 14	\$5,463 55	\$103,553 32

* Reported, but not paid in.

[DOCUMENT C.—Continued.]

**STATEMENT of Privilege Tax, 1876, paid directly into the treasury.*

New Orleans, St. Louis & Chicago Rd. Co.....	\$15,996 50		15,996 50
Memphis & Charleston Rd. Co.....	1,670 00		1,670 00
Mississippi & Tennessee Rd. Co., tax of 1875...	4,390 29		4,390 29
Mississippi & Tennessee Rd. Co., tax of 1876...	4,390 29		4,390 29
Vicksburg & Meridian Rd. Co.....	7,100 00		7,100 00
West Feliciana Railroad Co.....	375 00		375 00
Grand Gulf Railroad Co..	350 00		350 00
Telegraph, Express, Insurance and Banking Co's aggregate.....	19,200 00		19,200 00
Totals.....	\$162,488 22	\$5,463 55	\$157,025 40

* The amount above for commissions are charged only on Privilege tax collected by tax collectors—the railroad tax being collected through this office, and no commissions allowed.

[DOCUMENT C.—Continued.]

AMOUNTS collected and paid into the Treasury, on account of Insolvencies, for the years 1874 and 1875.

COUNTIES.	1874.	1875.
Adams	\$94 16	\$240 67
Alcorn	137 80	.....
Amite .....	.....	37 38
Attala	174 33	1 14
Benton .....	.....	.....
Bolivar .....	.....	.....
Calhoun .....	.....	.....
Carroll	83 85	.....
Chickasaw	246 72	170 59
Choctaw .....	.....	.....
Claiborne	120 73	.....
Clarke .....	.....	.....
Coahoma .....	.....	.....
Copiah	461 53	67 64
Covington .....	.....	6 68
Colfax (now Clay)	18 54	52 81
DeSoto .....	.....	4 66
Franklin .....	.....	.....
Greene .....	.....	.....
Grenada	24 61	.....
Hancock .....	.....	.....
Harrison .....	.....	.....
Hinds .....	.....	.....
Holmes .....	.....	69 06
Issaquena .....	.....	143 25
Itawamba .....	.....	10 33
Jackson .....	.....	.....
Jasper	28 63	31 34
Jefferson	200 20	.....
Jones .....	.....	.....
Kemper .....	.....	26 19
Lafayette	50 22	49 14½
Lauderdale	6 56	.....
Lawrence	15 97	.....
Leake .....	.....	.....
Lee	23 75	38 00
Lincoln	4 45	146 58
Lowndes	157 66	.....
Leflore	64 65	114 19
Madison	134 62	85 62
Marion .....	.....	.....
Marshall	119 97	158 32
Monroe .....	.....	.....

[DOCUMENT C.—Continued.]

AMOUNTS collected and paid into the Treasury, on account of Insolventcies, for the years 1874 and 1875.

COUNTIES.	1874.	1875.
Montgomery.....		\$86 88
Neshoba.....		8 81½
Newton.....		
Noxubee.....		
Oktibbeha.....	117 01	
Panola.....	27 74	110 12
Perry.....		
Pike.....	10 74	
Pontotoc.....		6 53
Prentiss.....		94
Pearl.....		
Rankin.....		
Scott.....		36 60
Simpson.....		12 37
Smith.....		
Sumner.....	24 74	16 86
Sunflower.....		
Tallahatchie.....		
Tippah.....	35 95	15 20
Tishomingo.....	38 00	42 93
Tunica.....	58 95	
Tate.....		8 72
Union.....		
Warren.....	821 40	535 93
Washington.....		
Wayne.....	11 28	
Wilkinson.....		
Winston.....		18 05
Yalobusha.....		28 21
Yazoo.....		26 67
Totals.....	\$3,314 76	\$2,408 42

[DOCUMENT D.]

*STATEMENT, showing amounts received from each County,
on Account of Fines, etc., and Licenses to Retail.*

COUNTIES.	FINES, ETC.	LICENSES TO RETAIL.
Adams.. .. .	\$833 19	\$5,100 00
Alcorn.. .. .	856 52	2,000 00
Amite.. .. .	72 75	.....
Attala.. .. .	290 65	1,400 00
Benton.. .. .	59 56	800 00
Bolivar.. .. .	466 49	3,000 00
Calhoun.. .. .	.....	500 00
Carroll.. .. .	705 91	1,400 00
Chickasaw.. .. .	413 45	2,500 00
Choctaw.. .. .	287 61	.....
Claiborne.. .. .	402 55	2,700 00
Clarke.. .. .	113 49	1,000 00
Coahoma.. .. .	258 99	.....
Copiah.. .. .	119 41	1,800 00
Covington,.....	.....	200 00
Colfax (now Clay).. .. .	521 86	1,800 00
DeSoto.. .. .	343 22	200 00
Franklin.. .. .	59 17	.....
Greene.. .. .	.....	200 00
Grenada.. .. .	278 16	2,700 00
Hancock.. .. .	23 28	.....
Harrison.. .. .	157 10	3,400 00
Hinds.. .. .	354 30	3,600 00
Holmes,.....	1,083 98	4,400 00
Issaquena†	566 25	2,800 00
Itawamba.. .. .	.....	.....
Jackson.. .. .	.....	2,400 00
Jasper.. .. .	127 89	.....
Jefferson.. .. .	573 91	1,200 00
Jones.. .. .	.....	.....
Kemper.. .. .	.....	400 00
Lafayette.. .. .	262 81	.....
Lauderdale.. .. .	1,050 18	1,800 00
Lawrence.. .. .	30 84	200 00
Leake.. .. .	66 45	200 00
Lee.. .. .	754 68	1,600 00
Lincoln,.....	40 74	300 00
Lowndes.. .. .	531 85	5,600 00
Leflore.. .. .	339 12	400 00
Madison.. .. .	1,143 80	3,600 00
Marion.. .. .	.....	200 00
Marshall.. .. .	823 98	400 00

[DOCUMENT D.—Continued.]

*STATEMENT, showing amount received from each County,
on account of Fines, etc., and Licenses to Retail.*

COUNTIES.	FINES, ETC	LICENSES TO RETAIL.
Monroe.....	341 61	600 00
Montgomery.....	224 83	2,700 00
Neshoba.....	111 60	200 00
Newton.....	114 94	1,000 00
Noxubee.....	.....	1,800 00
Oktibbeha.....	747 39	.....
Panola.....	390 82	3,300 00
Perry.....	20 58	.....
Pike.....	.....	1,000 00
Pontotoc.....	334 84	800 00
Prentiss.....	308 71	1,200 00
Pearl.....	.....	.....
Rankin.....	112 04	1,000 00
Scott.....	87 66	800 00
Simpson.....	288 85	.....
Smith.....	.....	.....
Sumner.....	75 95	200 00
Sunflower.....	.....	.....
Sharkey.....	.....	200 00
Tallahatchie.....	62 08	1,000 00
Tippah.....	98 38	800 00
Tishomingo.....	237 41	300 00
Tunica.....	.....	1,400 00
Tate.....	436 75	1,200 00
Union.....	65 00	200 00
Warren.....	851 62	11,000 00
Washington.....	25 00	4,700 00
Wayne.....	.....	400 00
Wilkinson *.....	377 33	1,400 00
Winston.....	109 20	200 00
Yalobusha.....	277 42	2,500 00
Yazoo.....	775 91	5,400 00
Totals.....	\$20,490 46	\$101,770 96

Am't received on account of taxes improperly
withheld..... \$270 96

† \$2,209 00 of this amount reported but not paid in.

* \$1,400 00 reported but not paid in.

[DOCUMENT D.—Continued.]

AMOUNT of State Tax paid into State Treasury, on account of lands purchased and redeemed, during the fiscal year 1876, in the several Counties.

COUNTIES,	STATE TAX.
Adams.....	\$1,523 31
Alcorn.....	2,088 10
Amite.....	431 16
Attala.....	281 89
Benton.....	69 01
Bolivar.....	1,521 17
Calhoun.....	89 68
Carroll.....	354 26
Chickasaw.....	1,202 46
Choctaw.....	222 97
Claiborne.....	51 47
Clarke.....	434 86
Coahoma.....	1,286 26
Copiah.....	460 56
Covington.....	72 08
Clay.....	497 53
DeSoto.....	682 87
Franklin.....	225 02
Greene.....	.....
Grenada.....	369 41
Hancock.....	161 49
Harrison.....	2 31
Hinds.....	4,355 06
Holmes.....	212 75
Issaquena.....	162 71
Itawamba.....	88 93
Jackson.....	78 65
Jasper.....	208 38
Jefferson.....	216 99
Jones.....	.....
Kemper.....	158 04
Lafayette.....	266 98
Lauderdale.....	312 55
Lawrence.....	375 75
Leake.....	46 37
Lee.....	148 72
Lincoln.....	110 15
Lowndes.....	109 89
Leflore.....	644 56
Madison.....	1,112 42
Marion.....	.....

[DOCUMENT D.—Continued.]

AMOUNT of State Tax paid into State Treasury, on account of lands purchased and redeemed, during the fiscal year 1875, in the several Counties.

COUNTIES.	STATE TAX.
Marshall.....	\$351 03
Monroe.....	146 89
Montgomery.....	61 50
Neshoba.....	25 40
Newton.....	11 09
Noxubee.....	21 06
Oktibbeha.....	67 97
Panola.....	348 02
Perry.....	.....
Pike.....	1,031 79
Pontotoc.....	140 50
Prentiss.....	35 59
Pearl.....	.....
Rankin.....	55 77
Scott.....	73 95
Simpson.....	9 78
Smith.....	59 79
Sumner.....	87 93
Sunflower.....	114 04
Sharkey.....	56 56
Tallahatchie.....	164 47
Tippah.....	33 49
Tishomingo.....	332 83
Tunica.....	608 98
Tate.....	715 32
Union.....	15 53
Warren.....	5,434 86
Washington.....	2,403 51
Wayne.....	2 79
Wilkinson.....	166 68
Winston.....	77 27
Yalobusha.....	61 86
Yazoo.....	260 61
Grand total.....	\$33,616 57

STATEMENT of Common School Fund, 1876.

	DR.		CR.
To amount disbursed on account of Sheriff's, Clerk's, and Printer's fees on lands struck off to the State, delinquent for taxes.....	\$761 55	Balance to credit of fund, from 1875.....	\$830,378 18
To amount disbursed on account of Attorney's fees in case of State vs. Martin Keary.	499 25	By amount received for redemption of tax lands.....	4,834 17
To amount disbursed on account of incidental expenses of office State Superintendent Public Education.....	115 00	By amount received for lease of State lands in city of Jackson.....	676 75
To amount disbursed on account of evictions from lands sold by State for taxes..	38 98	By amount received on account of licenses to retail.....	38,379 46
		By amount received on account of fines, etc.	5,703 89
		By amount received on account of sales of swamp lands.....	10 00
		By amount received on account of sales of maps.....	5 00
	1,414 78		
To balance.....	878,572 67		
	\$879,987 45		\$879,987 45

[DOCUMENT D.--Continued.]

STATEMENT of Common School Fund, 1876.

RECAPITULATION.

	DR.		CR.
To amount disbursed prior to April 1st, 1876.....	\$1,414 78	By balance to credit Fund, from 1875.....	\$830,378 18
Balance to credit of Fund.....	878,572 67	By amount received prior to April 1st, 1876.	49,609 27
			\$879,987 45
	\$879,987 45	Balance to credit of Fund.....	\$878,572 67

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[DOCUMENT E.]

STATEMENT of Expenditures on account Legislative Department for the year 1876.

Per diem of Members of Legislature,	\$76,800 00	
Mileage of Members of the Legislature,	9,201 00	
		\$86,001 00
Per diem of Clerks.....	8,761 07	
Per diem of Sergt-at-Arms and As-		
sistants.....	2,921 30	
Per diem Door-Keepers.....	812 00	
Per diem Pages.....	598 00	
Per diem Messengers.....	100 00	
Per diem Porters.....	892 50	
		14,084 87
Jackson Gas Light Company		768 86
Total.....		\$100,854 73

[DOCUMENT F.]

STATEMENT of Expenditures on account of Judiciary Department for the fiscal year, 1876.

Judges Supreme Court.....	\$13,232 44
Circuit Judges.....	33,844 90
Chancellors.....	30,055 13
District Attorneys.....	15,769 19
Attorney General, (two months).....	a 416 66
Witness Certificates.....	b 185 45
Clerk's fees in cases where State failed in prosecution.....	b 70 32
Sheriff's deputies and bailiffs attendance in Supreme Court, for year of 1876 and part of 1875.....	b 823 00
Arresting fugitives while fleeing before arrest..	b 200 00
Stationery and advertising for Supreme Court...	c 146 86
Copying Supreme Court Decisions.....	c 245 25
Fees of Clerk to Supreme Court, 3 districts....	c 150 00
Transcript of Records, Supreme Court.....	c 26 85
Medical attention to prisoners.....	b 19 00
Total.....	\$95,185 05

a. Balance year paid out of Executive, but heretofore paid out of Judiciary.

b. Presented in due time, but owing to informalities were not paid until 1875, and were paid out of unexpended Judiciary appropriation for 1875.

c. Paid by order Board of Finance out of unexpended Judiciary of 1875.

[DOCUMENT G.]

AMOUNTS paid and Amounts due Chickasaw Counties on account of Chickasaw School Fund Interest to Dec. 31st, 1876.

	AMOUNTS PAID EACH COUNTY.	AMOUNTS DUE EACH COUNTY.
Alcorn.....	2,728 42	
Benton.....	2,668 68	
Calhoun.....	3,411 16	
Chickasaw.....	3,234 86	
Sumner.....		\$752 60
Colfax.....	2,314 00	
DeSoto.....	3,013 42	
Itawamba.....	3,747 46	
Lafayette.....	4,578 60	
Lee.....	3,382 20	
Marshall.....	2,659 92	2,659 92
Monroe.....	1,270 47	1,270 47
Panola.....	4,386 62	
Prentiss.....	2,715 18	
Tallahatchie.....		91 83
Tippah.....	3,631 60	
Tishomingo.....	2,708 12	
Tunica.....		3,311 18
Pontotoc.....	3,083 90	
Tate.....	1,796 57	1,796 57
Union.....	2,721 40	
Yalobusha.....		3,354 60
Oktibbeha.....		190 75
Total.....	\$54,052 58	\$13,427 92

[DOCUMENT H.]

PUBLIC PRINTING, 1876.

	DR.		CR.
To amount appropriated for public printing done by present State printers, preparing and furnishing assessment rolls, field books, blanks, record books, etc.....	\$24,000 00	By amount drawn by the Pilot office, as follows :	
To amount due Pilot Publishing Company, for printing done in 1876.....	3,408 80	House Representatives.....	\$2,796 50
		Senate.....	238 55
		Public Education.....	292 50
		Executive.....	81 25
			\$3,408 80
		By amount drawn by Clarion office, as follows :	
		State Board Registration.....	2,373 00
		Assessment rolls.....	1,518 75
		Tax receipts.....	2,728 50
		Laws 1876.....	2,144 25
		Senate Journal.....	1,605 37 $\frac{1}{2}$
		House Journal.....	1,585 12 $\frac{1}{2}$
		Acts in Official Journal, (Clarion,).....	1,413 00
		Auditor's Office.....	1,631 70
		Educational Department.....	954 55
		Printing for Senate.....	689 25
		Printing for House.....	267 00
		Impeachment Journal.....	603 25

[DOCUMENT H—Continued.]

PUBLIC PRINTING, 1876.

		State Treasurer.....	425 75
		Secretary of State.....	163 25
		State Library.....	533 50
		Executive Department—Proclamations....	139 45
		Executive Department.....	79 50
		Supreme Court.....	31 00
			\$18,886 20
		Total expended.....	\$22,295 00
Total.....	\$27,408 80	Amount to balance unexpended.....	5,113 80

[DOCUMENT I.]

LUNATIC ASYLUM, 1876.

	DR.	1876.		CR.
To amount appropriated for the support of the State Lunatic Asylum for 1876.....	\$60,000 00	April 21..	By amount drawn by W. L. Hemingway, State Treasurer, and Ex-Officio Treasurer State Public Institutions.....	\$60,000 00
For roofing and protecting the unfurnished wing of the Lunatic Asylum.....	8,730 00	Dec. 15...	Do. do.....	8,730 00
Total amount appropriated.....	\$68,730 00		Total amount drawn.....	\$68,730 00

NOTE.—Salary of Superintendent paid out of the Executive Department.

DEAF AND DUMB ASYLUM, 1876.

	DR.	1876.		CR.
To amount appropriated for support of Deaf and Dumb Asylum for 1876..	\$9,090 00	April 24..	By amount drawn by W. L. Hemingway, State Treasurer, and Ex-Officio Treas- urer State Public Institutions.....	\$9,350 00.
For repairs on Deaf and Dumb Insti- tute.....	350 00			
Total.....	\$9,350 00			

NOTE.--Salary of Superintendent paid out of the Executive Department.

[DOCUMENT I.—Continued.]

INSTITUTION FOR THE BLIND, 1876.

	DR.	1876.	CR.
1876. To amount appropriated for support of Blind Institute for year 1876,...	\$8,500 00	Apr. 25.	By amount drawn by W. L. Heming- way, State Treasurer, and <i>ex-officio</i> Treasurer State Public Institutions
For repairs on Blind Institue.....	500 00		
Total.....	\$9,000 00		Total..... \$9,000 00

NOTE.—Salary of Superintendent paid out of the Executive Department.

DOCUMENT K.

UNIVERSITY OF MISSISSIPPI, 1876.

	DR.		CR.
1876. To amount of appropriation, including all interest received by said University during the year, or to which it is entitled from the Agricultural Land Scrip fund.....	\$30,000 00	May 12. By amount drawn by W. L. Hemingway, State Treasurer and <i>ex-officio</i> Treasurer State Institutions.....	\$10,000 00
		July 5.	5,000 00
		Aug. 8.	1,000 00
		Sept. 8.	5,000 00
		Total amount drawn.....	\$21,000 00
		Balance undrawn.....	9,000 00
Total	\$30,000 00	Total	\$30,000 00

[DOCUMENT K.—Continued.]

ALCORN UNIVERSITY, 1876.

		DR.		CR.
1876.	To amount appropriated, inclusive of all interest received by said University during the year, or to which it is entitled from the Agri- cultural Land Scrip Fund.....		Nothing drawn on this account.....	\$00,000 00
		\$10,000 00		

STATE NORMAL SCHOOL AT HOLLY SPRINGS, 1876.

		DR.			
1876.	To amount appropriated by H. B. No. 91, approved February 23d, 1876.....	\$1,600 00	Mar. 1.	By amount drawn by N. G. Gill, Treasurer.....	\$1,600 00
	To amount appropriated under general appropriation bill, approved April 15th, 1876.....	3,000 00	May 23.	By amount drawn by W. L. Hemingway, State Treasurer, and <i>ex-officio</i> Treasurer State Institutions.....	3,000 00
	Total.....	\$4,600 00		Total.....	\$4,600 00

[DOCUMENT L.—Continued.]

State Normal School at Tougaloo, Mississippi, 1876.

1876.	DR.	1876.	CR.
To amount appropriated.....	\$3,000 00	May 9... By amount drawn by W. L. Hemingway, State Treasurer and Ex-Of- ficio Treasurer State Institutions.	\$3,000 00
	\$3,000 00		\$3,000 00

EXECUTIVE CONTINGENT FUND, 1876.

		DR.	1876.	CR.
1876.	To amount appropriated.....	\$4,000 00	Apr. 1.. By amount drawn.....	\$250 00
	To amount deficit appropriated.....	400 00	Apr. 7.. By amount drawn.....	50 00
			Apr. 11. By amount drawn.....	150 00
			Apr. 13. By amount drawn.....	50 00
			Apr. 17. By amount drawn.....	369 00
			Apr. 29. By amount drawn.....	50 00
			May 2.. By amount drawn.....	10 00
			May 2.. By amount drawn.....	30 00
			May 10. By amount drawn.....	50 00
			May 19. By amount drawn.....	6 20
			May 29. By amount drawn.....	38 50
			May 31. By amount drawn.....	10 00
			May 31. By amount drawn.....	30 00
			June 2. By amount drawn.....	15 25
			June 15 By amount drawn.....	15 50
			June 30 By amount drawn.....	7 45
			June 30 By amount drawn.....	19 00
			July 1. By amount drawn.....	30 00
			July 21. By amount drawn.....	1,000 00
			July 31. By amount drawn.....	10 00
			Aug. 1. By amount drawn.....	30 00
			Aug. 9. By amount drawn.....	50 00
			Aug. 22 By amount drawn.....	100 00

[DOCUMENT M.—Continued.]

EXECUTIVE CONTINGENT FUND, 1876.

1876.			Aug. 31	By amount drawn.....	10 00
			Aug. 31	By amount drawn.....	30 00
			Sept. 30	By amount drawn.....	10 00
			Oct. 5	By amount drawn.....	19 00
			Oct. 31	By amount drawn.....	10 00
			Nov. 1	By amount drawn.....	5 70
			Nov. 1	By amount drawn.....	30 00
			Nov. 16	By amount drawn.....	16 78
			Dec. 1	By amount drawn.....	30 00
			Dec. 1	By amount drawn.....	10 00
			Dec. 13	By amount drawn.....	1,802 12
Total amount appropriated.		\$4,400 00	Total amount drawn		\$4,400 00

[DOCUMENT N.]

CODE OF MISSISSIPPI, 1876.

1876.			1876.		
	To balance.....	\$47,227 00		By treasury.....	\$163 00
		<u>47,227 00</u>		By balance.....	47,064 00
	To balance brought forward.....	\$47,064 00		Total.....	<u>\$47,227 00</u>

[DOCUMENT O.]

PENITENTIARY, 1876.

	Dr.		Cr.
To amount appropriated under Act approved March 22nd 1876.	\$2,500 00	By warrants in favor of W. L. Hemingway, State Treasurer and Ex-Officio Treasurer State Institutions, as follows:	
To amount appropriated under Act approved April 15th, 1876.	1,200 00	April 18.	\$1,220 35
“ “ “ “ “ “	1,500 00	April 18.	4,618 62
“ “ “ “ “ “	16,000 00	April 24.	2,500 00
		April 24.	7,555 00
		April 28.	64 12
		April 28.	421 00
		May 1.	110 00
		May 1.	254 74
		May 8.	108 00
		May 12.	736 24
		June 8.	236 73
		June 15.	213 00
		June 15.	300 00
		June 20.	60 00
		July 21.	35 00
		Aug. 2.	75 00
		Aug. 9.	33 60

		Aug. 28.....	200 00
		Dec. 21.....	25 00
		Dec. 21.....	65 00
			\$18,831 40
		Balance undrawn.....	2,368 60
Total.....	\$21,200 00		\$21,200 00

[DOCUMENT O.—Continued.]

To William Noonan, Superintendent Mississippi Penitentiary, in account State Mississippi..

1875.				1875.			
Dr.				Cr.			
Dec. 1..	To am't balance brought forward.....	\$457 86		Dec. 31.	By amount Penitentiary expenses, for the month December, as per report	\$2,181 34	
Dec. 31.	To amount Penitentiary receipts for month of Feb. as per report.....	2,112 86	\$2,570 72		By amount balance on hand.....	389 38	\$2,750 72
1876.				1876.			
Jan. 1...	To am't balance brought forward.....	389 38		Jan. 31.	By amount Penitentiary expenses for month of January, as per report	1,645 10	
Jan. 31.	To amount Penitentiary receipts for month of January, as per report.	1,790 43	2,179 81		By amount balance on hand.....	534 71	2,179 81
Feb. 1..	To am't balance brought forward.....	534 71		Feb. 29.	By amount Penitentiary expenses for month of February, as per report	2,097 04	
Feb. 29.	To amount Penitentiary receipts for month of February, as per report..	1,811 58	2,346 29		By amount balance on hand.....	249 25	2,346 29

Mar. 1.	To am't balance brought forward.....	\$249 25			Mar. 15.	By amount Penitentiary expenses for month of March to 15, as per report.....	\$1,072 33	
Mar. 15	To amount Penitentiary receipts for month of March to 15th as per report.....	830 99	\$1,080 24			By amount balance on hand.....	7 91	\$1,080 24

[DOCUMENT O.—Continued.]

Marion Smith, Superintendent Mississippi Penitentiary, in account with State of Mississippi.

1876.			Dr.	1876.			Cr.
	To am't balance brought forward.....	\$7 91		June 15	By amount Penitentiary expenses to June 15th	\$1,757 17 $\frac{2}{3}$	
	To amount Penitentiary receipts to June 15	1,755 40	\$1,763 31		By amount balance on hand.....	6 13 $\frac{1}{3}$	\$1,763 31
	RECAPITULATION.				RECAPITULATION.		
	Total receipts by Noonan	\$8,177 06			Total disbursements by Noonan	8,177 06	
	Total receipts by Smith..	1,763 31	\$9,940 37		Total disbursements by Smith... ..	\$1,757 17 $\frac{2}{3}$	
					Cash to balance in hands of Smith.	\$6 13 $\frac{2}{3}$	1,763 31
							\$9,940 37

[DOCUMENT P.]

*Interest on Mississippi State Bonds, Series "A." Act approved
March 28, 1874.*

1876.		
May 31...	To Treasury.....	\$9,500 00

The above amount was charged on account coupons, for interest, payable January 1, 1875, said coupons being semi-annual interest on account of said bonds for July 1, 1874, to January 1, 1875, as per report of the State Treasurer.

*Interest on Mississippi State Bonds, Series "B," Act approved
April 4, 1872.*

1876.		
May 31...	To Treasury.....	\$12,000 00

The above amount was charged on account of coupons, for interest, payable January 1, 1876, said coupons being annual interest on account of said bonds from January 1, 1875, to January 1, 1876, as per report of State Treasurer.

[DOCUMENT P—Continued.]

*Interest on Mississippi State Bonds, Series "C," Act approved
March 28, 1874.*

1876.		
May 31...	To Treasury.....	\$5,292 00

The above amount was charged on account of coupons, for interest, \$2,624 00, of which was payable July 1, 1875, said coupons being semi-annual interest on account of said bonds, from January 1, 1875, to July 1, 1875, and \$2,668 00, of which was payable January 1, 1876, said coupons being semi-annual interest on account of said bonds, from July 1, 1875, to January 1, 1876, as per report of State Treasurer.

*Interest on Mississippi State Bonds, Series "C," Act approved
April 4, 1872.*

1876.		
May 31...	To Treasury.....	\$7,032 00

The above amount was charged on account of coupons, for interest, \$2,992 00, of which was payable January 1, 1873, said coupons being annual interest on account of said bonds, from January 1, 1872, to January 1, 1873, and \$4,040 00 of which was payable January 1, 1874, said coupons being annual interest on account of said bonds, from January 1, 1873, to January 1, 1874, as per report of the State Treasurer.

[DOCUMENT P—Continued.]

*Interest on Mississippi State Bonds, Series "E," Act approved
June 13, 1870.*

1876.		
May 31...	To Treasury.....	\$8,000 00

The above amount was charged on account of coupons, for interest, \$4,000 00, of which was payable July 1, 1875, said coupons being semi-annual interest on account of said bonds, from July 1, 1875, to January 1, 1876, and \$4,000 00 of which was payable July 1, 1876, said coupons being semi-annual interest on account of said bonds, from January 1, 1876, to July 1, 1876, as per report of the State Treasurer.

*Mississippi State Bonds, Series "B," under Act approved
March 28, 1874.*

1876.		
May 31...	By Treasury, (issued in February,)..	\$10,000 00
May 31...	By Treasury, (issued in March,)....	8,000 00
May 31...	By Treasury, (issued in May,).....	7,500 00
Sept. 30...	By Treasury, (issued in June,).....	7,000 00
Sept. 30...	By Treasury, (issued in August,)....	6,500 00
	Total.....	\$39,000 00

The above amounts were credited on account of above bonds, issued during the year 1876, and payable January 1, 1878, for which Auditor's warrants were received; which have been cancelled and retired as per report of the State Treasurer.

[DOCUMENT P--Continued.]

*Mississippi State Bonds, Series "B," under Act approved
March 28, 1874.*

1876.		
May 31...	To Treasury.....	\$41,600 00

This amount is charged on account of above bonds, payable January 1, 1878, representing "Agricultural College Fund," in the names of "Alcorn University," and "University of Mississippi," said bonds being cancelled by the State Treasurer, as required by an Act approved April 10, 1876, and other bonds issued in lieu thereof, maturing January 1, 1896.

*Mississippi State Bonds, Series "B," under Act approved
April 4, 1872.*

1876.		
May 31...	To Treasury.....	\$83,650 00
May 31...	To Treasury.....	66,350 00
	Total.....	\$150,000 00

Of the above amount, \$83,650 00, representing "Agricultural College Fund," in the names of "Alcorn University," and "University of Mississippi," is charged on account of said bonds, being cancelled by State Treasurer, as per Act approved April 10, 1876, and other bonds issued in lieu thereof, maturing January 1, 1896, and \$66,350 00 is charged on account of the above bonds, due January 1, 1876, as per report of State Treasurer.

[DOCUMENT P—Continued.]

*Mississippi State Bonds, Series "C," under Act approved
March 28, 1874.*

1876.		
May 31...	By Treasury. (issued in May,).....	\$750 00
Sept. 30...	By Treasury, (issued in June,).....	3,750 00
	Total.....	\$4,500 00

Of the above amount on account of said bonds, the sum of \$750 00 was credited on account of bonds issued during the month of May, and for which Auditor's warrants have been received, cancelled and retired, and the sum of \$3,750 00 was credited on account of bonds issued during the month of June, maturing January 1, 1879, as per act of the Legislature, approved April 10, 1876, as per report of the State Treasurer.

*Mississippi State Bonds, Series "C," under Act approved
March 28, 1874.*

1876.		
May 31...	To Treasury.....	\$65,600 00

This amount is charged on account of above bonds, payable January 1, 1879, representing "Agricultural College Fund," in the names of "Alcorn University," and "University of Mississippi," said bonds being cancelled by the State Treasurer, as per Act approved April 10, 1876, and other bonds issued in lieu thereof, maturing January 1, 1896, as per report of State Treasurer.

[DOCUMENT P.—Continued.]

Mississippi State Bonds, Series "C" under Act approved April 4th, 1872.

1876. May 31.	To Treasury... ..	\$ 7,350 00
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The above amount is charged on account of the above Bonds, payable January 1st, 1877, representing "Agricultural College Fund" in the names of "Alcorn University" and "University of Mississippi," said Bonds being cancelled by State Treasurer, as required by Act approved April 10, 1876, and other Bonds issued in lieu thereof maturing January 1, 1876, as per report of the State Treasurer.

[DOCUMENT P.—Continued.]

Mississippi State Bonds, Series "D" under Act approved March, 28th, 1874.

1876. Dec. 30.	By Treasury... ..	\$20,600 00
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The above amount was credited on account of the above Bonds, issued during the year, 1876, and payable January 1st 1880, for which Auditor's Warrants have been received, cancelled and retired as per report of State Treasurer.

[DOCUMENT P.—Continued.]

Mississippi State Bonds, Series "E" under Act approved June 13, 1870.

1876. May 31.	To Treasury.	\$100,000 00
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Of the above amount the sum of \$71,050 00 is charged on account of above Bonds, payable January 1, 1876, and the sum of \$28,950 00 representing "Agricultural College Fund" in the names of "Alcorn University," and "University of Mississippi," is charged on account of said Bonds being cancelled by State Treasurer, as per Act approved April 10, 1876, and other Bonds issued in lieu thereof, maturing January 1, 1896, as per report of State Treasurer.

[DOCUMENT P.—Continued.]

Mississippi State Bonds, Agricultural College Fund, under Act approved April, 10, 1876.

1876. May 31.	By Treasury	\$227,150 00
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The above amount was credited on account of the above Bonds, issued under the provisions of an Act approved April 10, 1876, for the funding of the "Agricultural College Fund," represented by Bonds of the State of Mississippi, which were to have been payable January 1, 1876, 1877, 1878 and 1879 into Mississippi State, maturing January 1, 1896, which have been issued as follows, to wit:

In the name of Alcorn University,	\$127,300 00	|	
In the name of Mississippi University.....	99,850 00	|	\$227,150 00
As per State Treasurer's Report,			

[DOCUMENT P.—Continued,]

STATEMENT of Certificates of Indebtedness of State of Mississippi, 1876.

1876.				1876.			
Jan 31.	To treasury.....	\$7,564 00		Jan. 1.	By balance.....	\$151,367 09	
May 31.	To treasury.....	122,504 00					
	To balance....	21,299 09	\$151,367 09				\$151,367 09
				1877.			
				Jan. 1.	By balance.....		21,299 09

The above statement shows the amount of Certificates of Indebtedness which have been cancelled and retired during the year 1876, as per the books of this office.

NOTE.—\$5,582 91 of a debit against Certificates of Indebtedness appear upon the books of the Auditor's office, which do not appear on the books of the Treasurer, said amount being expense for engraving, etc.; hence this discrepancy will be found between the reports of the Auditor and the Treasurer. Pay warrants drawn for above amount in March and December, 1871, and paid by Treasurer out of General Fund, and not charged to Certificates.

[DOCUMENT Q.]

Acres and Valuation of Realty and State Tax, 1876.

COUNTIES.	ACRES.	VALUATION.	STATE TAX, 1876.	
Adams.....	256,503	\$2,837,222	\$18,441	94
Alcorn.....	252,460	1,197,929	7,786	53
Amite.....	424,606	1,129,258	7,340	18
Attala.....	444,312	1,305,972	8,488	81
Benton.....	262,098	558,433	3,629	81
Bolivar.....	554,680	2,614,007	16,995	98
Calhoun....	381,302	539,207	3,504	84
Carroll.....	370,283	1,189,691	7,333	00
Chickasaw..	314,137	1,315,508	8,550	80
Choctaw....	254,153	433,196	2,815	80
Claiborne ..	307,081	1,700,687	11,054	46
Clarke.....	362,412	1,064,727	6,920	72
Coahoma..	334,295	2,635,008	13,227	55
Copiah.....	498,880	2,161,548	14,050	06
Covington..	143,743	195,068	1,267	94
Clay.....	260,835	1,407,166	9,146	58
DeSoto.....	286,936	1,949,916	12,674	45
Franklin....	286,515	402,034	2,613	22
Greene.....	38,807	26,214	170	39
Grenada.....	296,232	835,263	5,429	21
Hancock....	156,091	491,951	3,197	68
Harrison....	165,583	614,473	3,994	07
Hinds.....	451,086	4,007,289	26,047	05
Holmes.....	520,140	2,672,562	17,371	65
Issaquena ..	200,019	1,146,119	7,449	77
Itawamba...	140,554	423,297	2,751	43
Jackson....	281,408	436,239	2,835	55
Jasper.....	378,539	559,770	3,638	50
Jefferson...	307,941	1,079,234	7,015	02
Jones.....	133,931	71,072	461	96
Kemper.....	465,404	839,966	5,459	78
Lafayette...	424,308	1,311,543	8,525	03
Lauderdale..	416,361	1,630,024	10,595	15
Lawrence...	240,783	400,418	2,602	71
Leake.....	343,725	582,569	3,786	70
Lee.....	288,880	1,369,947	8,904	65
Lincoln.....	346,091	859,434	5,583	72
Lowndes....	322,530	2,268,342	14,744	22
Leflore.....	378,858	1,567,437	10,188	34
Madison....	466,000	2,356,659	15,318	27
Marion	*	140,396	{ 1,017 87	Tax, 1875. }
			{ 912 57	Tax, 1876. }

[DOCUMENT Q.—Continued.]

Acres and Valuation of Realty and State Tax, 1876.

COUNTIES.	ACRES.	VALUATION.	STATE TAX, 1876.	
Marshall...	479,474	3,288,844	21,379	48
Monroe.....	491,123	2,329,147	15,139	40
Montgomery	244,355	910,317	5,917	06
Neshoba. . .	*	367,869	2,391	14
Newton . . .	342,707	648,151	4,212	98
Noxubee. . .	438,808	2,345,926	15,248	52
Oktibbeha. .	283,254	904,133	5,776	86
Panola.....	475,857	3,127,812	20,330	77
Perry.....	145,840	63,884	415	24
Pike.....	353,513	1,631,252	10,603	13
Pontotoc...	316,862	948,124	6,162	80
Prentiss....	264,099	898,107	5,837	69
Pearl.....	114,237	32,116	208	75
Rankin.....	483,816	1,023,513	{7,420 46	Tax, 1875.}
			{6,652 83	Tax, 1876.}
Scott.....	353,510	586,594	3,812	85
Sharkey.. .	281,607	1,135,172	7,378	61
Simpson....	171,837	255,317	1,659	56
Smith.....	188,463	311,232	2,023	00
Sumner . . .	246,454	425,963	2,768	79
Sunflower...	445,925	1,136,868	7,389	64
Tallahatchie	267,946	857,177	5,746	39
Tippah . . .	292,940	654,128	4,251	83
Tishomingo.	286,254	579,203	3,764	81
Tunica.....	374,485	3,190,637	20,739	14
Tate.....	249,338	1,784,641	11,600	16
Union.....	276,684	825,920	5,368	48
Warren.....	347,239	5,020,050	32,630	32
Washington	549,369	3,002,360	19,515	34
Wayne.....	281,445	378,960	2,463	24
Wilkinson..	385,637	1,327,352	9,648	85
Winston... .	350,106	577,956	3,756	71
Yalobusha..	306,148	1,193,294	7,756	41
Yazoo.....	705,665	3,008,716	19,556	65
Total . . .	23,526,529	\$95,097,480	623,371	82

[DOCUMENT Q.—Continued.]

Valuation of Personalty, 1876, and State Tax, thereon.

COUNTIES.	VALUATION.	STATE TAX, 1876..
Adams	\$790,514	\$5,138 34
Alcorn		
Amite	522,541	3,396 51
Attala	614,622	3,995 04
Benton	283,444	1,842 38
Bolivar	465,583	3,026 28
Calhoun	427,544	2,779 03
Carroll	679,304	4,415 47
Chickasaw	557,312	3,622 52
Choctaw	230,914	1,500 94
Claiborne	667,295	4,337 41
Clarke	422,477	2,746 10
Coahoma	363,457	2,362 47
Copiah	881,690	5,730 98
Covington	201,566	1,310 18
Clay	435,928	2,833 53
DeSoto	687,125	4,466 31
Franklin	234,052	1,521 33
Greene	*	*
Grenada	485,284	3,154 34
Hancock	231,496	1,504 72
Harrison	149,169	969 59
Hinds	1351,854	8,787 05
Holmes	985,693	6,407 00
Issaquena	310,919	2,020 97
Itawamba	265,404	1,725 12
Jackson	221,419	1,439 22
Jasper	415,183	2,698 68
Jefferson	512,749	3,332 86
Jones	116,159	755 03
Kemper	424,429	2,758 78
Lafayette	885,562	5,756 15
Lauderdale	728,589	4,735 82
Lawrence	291,535	1,894 97
Leake	364,422	2,368 74
Lee	838,478	5,550 10
Lincoln	414,977	2,697 35
Lowndes	795,941	5,173 61
Leflore	454,485	2,954 15
Madison	869,572	5,652 21
Marion	*	*
Marshall	1,094,892	7,116 79

[DOCUMENT Q.—Continued.]

Valuation of Personalty and State Tax, 1876.

COUNTIES.	VALUATION.	STATE TAX, 1873.
Monroe.....	*	*
Montgomery.....	\$515,057	\$3,347 87
Neshoba.....	218,006	1,417 03
Newton.....	384,789	2,501 12
Noxubee.....	815,277	5,299 30
Oktibbeha.....	354,357	2,303 32
Panola.....	1,296,302	8,425 96
Perry.....	183,083	1,190 03
Pike.....	452,680	2,942 42
Pontotoc.....	377,862	2,456 10
Prentiss.....	341,013	2,216 58
Pearl.....	99,435	646 32
Rankin.....	(1875. 696,090	5,046 65
	(1876. 689,238	4,480 04
Scott.....	397,274	2,582 28
Sharkey.....	183,529	1,192 93
Simpson.....	199,837	1,298 93
Smith.....	232,520	1,511 38
Sumner.....	295,195	1,918 76
Sunflower.....	150,868	980 64
Tallahatchie.....	335,580	2,181 27
Tippah.....	302,560	1,966 64
Tishomingo.....	295,713	1,922 13
Tunica.....	297,531	1,933 95
Tate.....	665,784	4,327 59
Union.....	311,921	2,027 48
Warren.....	1,353,350	8,795 18
Washington.....	828,349	5,384 27
Wayne.....	170,794	1,110 16
Wilkinson.....	445,218	2,893 91
Winston.....	302,450	1,965 92
Yalobusha.....	619,116	4,024 25
Yazoo.....	1218,183	7,918 18
Totals.....	\$35,702 040	\$232,686 66

* Rolls returned for correction. Valuation and tax not included in this.

[DOCUMENT Q Continued.]

TABLE showing the distribution to Counties, of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of track in feet.	Distribution of one-third of the Privilege tax on railroads, assessed at \$75,000 per mile.	Total Assessment of Railroad Privilege Tax.
New Orleans, St. Louis and Chicago Railroad Co.			\$22,614 75
Benton.....	29,726.4	\$140 75	
Carroll.....	73,392.	347 50	
Copiah.....	140,553.6	665 50	
Grenada.....	80,784.	382 50	
Hinds.....	143,352.	678 75	
Holmes.....	138,072.	653 75	
Lafayette.....	147,259.2	697 25	
Lincoln.....	125,928.	596 25	
Madison.....	138,336.	655 00	
Marshall.....	158,400.	750 00	
Montgomery.....	102,801.6	486 75	
Pike.....	132,105.6	625 50	
Yalobusha.....	131,313.6	621 75	
Yazoo.....	52,166.4	247 00	
Total.....	1,604,750.4	\$7,548 25	

[DOCUMENT Q.—Continued.]

TABLE showing the distributions to Counties, of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of track in feet.	Distribution of one-third of the Privilege Tax on railroads assessed at \$75,000 per mile.	Total Assessment of Railroad Privilege Tax.
Vicksburg and Meridian Railroad Company.			\$10,650 00
Hinds.....	174,240	\$825 00	
Lauderdale.....	84,480	400 00	
Newton.....	132,000	625 00	
Rankin.....	153,120	725 00	
Scott.....	132,000	625 00	
Warren.....	73,920	350 00	
Total.....	749,760	3,550 00	
Mississippi and Tennessee Railroad Company.			\$6,585 87
DeSoto.....	103,210	\$388 68 $\frac{1}{8}$	
Grenada.....	37,558	177 83	
Panola.....	151,290	716 33 $\frac{2}{3}$	
Tallahatchie.....	32,750	155 06 $\frac{1}{3}$	
Tate.....	63,090	298 72	
Yalobusha.....	75,810	582 94 $\frac{2}{3}$	
Total.....	463,708	\$2,195 58$\frac{1}{8}$	
Memphis and Charleston Railroad Company.			\$2,500 99
Alcorn.....	89,760	\$425 00	
Tishomingo.....	86,592	410 99 $\frac{2}{3}$	
Total.....	176,352	\$834 99$\frac{2}{3}$	

[DOCUMENT Q.—Continued.]

TABLE showing the distribution to Counties, of one-third of the Privilege Tax on Railroads.

Name of Companies and Counties.	Length of track in miles.	Distribution of one-third of the Privilege tax on railroads assessed at \$75,000 per mile.	Total Assessment of Railroad Privilege Tax.
Grand Gulf and Port Gibson Railroad Company. No return made. Claiborne.....	7		

[DOCUMENT Q.—Continued.]

TABLE showing the distribution, to Counties, of one third of the Privilege Tax on Railroads.

Name of Companies and Counties.	Length of track in feet.	Distribution of one-third of the Privilege tax on railroads, assessed at \$75.000 per mile.	Total Assessment of Railroad Privilege Tax.
Durant & Kosciusko Branch N. O., St. L., & C. R. R.			\$1,350 00
Attala.....	84,480	\$400 00	
Holmes.....	10,560	50 00	
Total.....	95,040	\$450 00	
West Feliciana Railroad Co.	7½		\$562 50
Wilkinson.....	39,600	187 50	
Total	39,600	\$187 50	

[DOCUMENT Q.—Continued.]

TABLE shawing the distribution, to Counties, of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of track.	Distribution of one-third of the Privilege on railroads, assessed at \$75,000 per mile.	Total assessment of Railroad Privilege Tax.
Grand Gulf & Port Gibson Railroad-Company. Claiborne	7 miles.	\$175 00	\$525 00

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[DOCUMENT R.]

LIST of Insurance Companies doing business in this State, showing their Location, amount of Assets, amount of Capital Stock and Liabilities.

NAME OF COMPANY.	LOCATION.	ASSETS.	CAPITAL STOCK	LIABILITIES.
American Life Insurance Company.....	Philadelphia, Penn.....	\$493,283 00	\$4,793,444 53	\$3,847,736 00
Alabama Gold Life Insurance Company....	Mobile, Alabama.....	85,479 00	200,000 00	41,000 00
Franklin Fire Insurance Company.....	Philadelphia, Penn.....	3,308,856 80	400,000 00	2,477,155 82
Granger's Life and Health Insurance Com- pany of the United States of America*...				
Home Insurance Company.....	New York, N. Y.....	5,627,445 23	2,500,000 00	2,242,164 00
Liverpool and London and Globe	U. S. Branch, New York	3,771,532 84	1,310,393 00	2,048,380 00
Mobile Life Insurance Company.....	Mobile, Alabama.....	427,073 71	300,000 00	2,917 95
Planter's Insurance Company*	Memphis, Tennessee....			
Planter's Insurance Company of Mississippi*	Jackson, Mississippi....			
Phoenix Insurance Company.....	Brooklyn, New York...	2,183,956 12	1,000,000 00	647,733 92
Piedmont and Arlington Insurance Company	Richmond, Virginia....	2,806,619 96	200,000 00	271,991 02
Virginia Fire and Marine Insurance Company	Richmond, Virginia ...	508,261 35	250,000 00	61,011 00
Mobile Fire Department Insurance Company	Mobile, Alabama.....	190,061 82	150,000 00	181,449 25
Home Fire Insurance Company of Georgia.	Columbus, Georgia.....	524,420 22	300,000 00	524,420 22
Hanover Fire Insurance Company.....	New York, N. Y.....	1,592,775 09	500,000 00	112,298 14
Manhattan Fire Insurance Company.....	New York, N. Y.....	801,092 97	250,000 00	801,092 97

* N. B.—These three Companies are, by the laws of the State, considered Home Companies, and are not required to file statements in the Auditor's Office.